

**The deduction tables and instructions in this book (Volume 43) come into effect on 1 March 2002, unless otherwise stipulated.**

## TAX YEAR **2003** BELASTINGJAAR

**Die aftrekkingstabelle en instruksies in hierdie boek (Volume 43) tree op 1 Maart 2002, tensy anders aangedui, in werking.**

### STATUTORY RATES OF TAX / STATUTÊRE BELASTINGSKALE

#### Rates applicable to individuals / Skale van toepassing op individue

| TAXABLE INCOME<br>BELASBARE INKOMSTE  |                  |         | RATES OF TAX<br>SKALE VAN BELASTING |     |                          |  |
|---|------------------|---------|-------------------------------------|-----|--------------------------|--|
| R   |                  | R       | R                                   |     |                          | R  |
| 0   | —                | 40 000  |                                     | 18% | of each R1 / van elke R1 |  |
| 40 001  | —                | 80 000  | 7 200                               | +   | 25%                      | of the amount over / van die bedrag bo 40 000  |
| 80 001  | —                | 110 000 | 17 200                              | +   | 30%                      | of the amount over / van die bedrag bo 80 000  |
| 110 001   | —                | 170 000 | 26 200                              | +   | 35%                      | of the amount over / van die bedrag bo 110 000 |
| 170 001   | —                | 240 000 | 47 200                              | +   | 38%                      | of the amount over / van die bedrag bo 170 000 |
| 240 001   | and over/en meer |         | 73 800                              | +   | 40%                      | of the amount over / van die bedrag bo 240 000 |
| <b>Rebates / Kortings:</b> Primary rebate / Primêre korting                   |                  |         |                                     |     |                          | R4 860   |
| Additional rebate (65 years or older) / Addisionele korting (65 jaar of ouer) |                  |         |                                     |     |                          | R3 000   |
| <b>TAX THRESHOLD / BELASTINGDREMPEL:</b>                                      |                  |         |                                     |     |                          |  |
| • Persons under 65 years / Persone onder 65 jaar                              |                  |         |                                     |     |                          | R27 000  |
| • Persons 65 years or older / Persone 65 jaar of ouer                         |                  |         |                                     |     |                          | R42 640  |

#### Rates applicable to Trusts and Personal Service Trusts / Skale van toepassing op Trusts en Persoonlike dienstrusts

Employees tax must be deducted at a flat rate of 40%.

Werknemersbelasting moet teen 'n koers van 40% afgetrek word.

#### Rates applicable to Personal Service Companies / Skale van toepassing op Persoonlike diensmaatskappye

Employees tax must be deducted at a flat rate of 35%.

Werknemersbelasting moet teen 'n koers van 35% afgetrek word.

## PAYMENTS / BETALINGS

Payments for employees tax, SDL and WVF **MUST** be reflected correctly and separately in order to avoid the incorrect allocation of these payments and the unnecessary issue of final demands.

Betalings vir werknemersbelasting, SDL en WVF **MOET** korrek en apart getoon word ten einde die foutiewe allokasie van hierdie betalings en die onnodige uitreiking van finale aanmanings, te voorkom.

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## INTRODUCTION

1. The purpose of this publication is to assist you in understanding the operation of EMPLOYEES TAX and SKILLS DEVELOPMENT LEVY. It also deals with UNEMPLOYMENT INSURANCE FUND (UIF) contributions which SARS now collects on behalf of the Fund.
2. Volume 43 of the Guidelines for Employers replace the previous issue. Deduction tables and instructions in this publication came into effect on 1 March 2002.
3. This is a basic guide and not intended for legal reference.
4. Should you require information on legal aspects regarding employees tax, you should address your enquiries to your local SARS office. Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF) **payment** enquiries should be made to your local SARS office. Other enquiries relating to SDL and UIF should be directed to the relevant section at the Department of Labour.
5. Any references to sections relate to the Income Tax Act, 1962, and references to paragraphs relate to the Fourth Schedule to the Act. Reference to the Skills Development Levies Act and Unemployment Insurance Contributions Act are specifically indicated.
6. Reference to IRP 5 certificates includes IT 3(a) returns which are issued in respect of remuneration where no employees tax has been deducted.
7. These guidelines and tables are also available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

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### WHAT IS EMPLOYEES TAX

Where an employer pays remuneration to an employee, the employer must deduct employees tax from the remuneration and pay the tax deducted to SARS on a monthly basis

### WHAT IS SKILLS DEVELOPMENT LEVY (SDL)

This is a compulsory levy scheme for the purposes of funding education and training as envisaged in the Skills Development Act, 1998. This levy has operated from 1 April 2000 and is payable on a monthly basis.

### WHAT ARE UNEMPLOYMENT INSURANCE FUND CONTRIBUTIONS (UIF)

This is a compulsory contribution to fund unemployment benefits. The contributions are collected by SARS with effect from 1 April 2002 and is paid over by SARS to the Unemployment Fund which is managed by the Unemployment Insurance Commissioner.

## GENERAL

### 1. EMPLOYEES TAX

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: “employees tax”  |
| <b>Meaning</b>              | Employees tax is an amount of tax which an employer must deduct from all regular or periodic payments (e.g. remuneration), paid or which becomes due to an employee. |

### 2. EMPLOYER

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: “employer”<br>Section 1 of the Skills Development Levies Act, definition: “employer”<br>Section 1 of the Unemployment Insurance Contributions Act, definition: “employer”  |
| <b>Meaning</b>              | Any person who pays or is liable to pay a person an amount by way of remuneration including a person responsible for the payment of an amount by way of remuneration to a person under the provisions of a law or out of public funds or out of funds voted by Parliament or a Provincial Council. |

### 3. REPRESENTATIVE EMPLOYER

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: “representative employer”   |
| <b>Meaning</b>              | A representative employer is any public officer, liquidator, judicial manager, manager, secretary, officer, guardian, curator, administrator or other person having authority to pay remuneration on behalf of an employer. |
| <b>Please note</b>          | The representative employer is not relieved from any liability, responsibility or duty of the employer and is therefore, subject to the same duties, responsibilities and liabilities as the employer.                      |

### 4. EMPLOYEE

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: “employee”<br>Section 1 of the Skills Development Levies Act, definition: “employee”<br>Section 1 of the Unemployment Insurance Contributions Act, definition: “employee”  |
| <b>Meaning</b>              | <ul style="list-style-type: none"> <li>• A natural person who receives remuneration or to whom remuneration accrues.</li> <li>• A person (including a company) who receives remuneration or to whom remuneration accrues by reason of services rendered by such person to or on behalf of a labour broker.</li> <li>• A labour broker.</li> <li>• A person or class or category of persons whom the Minister of Finance by notice in the Government Gazette declares to be an employee.</li> <li>• A personal service company.</li> <li>• A personal service trust.</li> <li>• A director of a private company.</li> </ul> |

**Employee for UIF** An employee for UIF purposes is any natural person who receives any remuneration or to whom remuneration accrues in respect of services rendered or to be rendered by that person but excluding an independent contractor.

## 5. REMUNERATION

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: “remuneration”<br>Section 4 of the Skills Development Levies Act<br>Section 1 of the Unemployment Insurance Contributions Act, definition: “remuneration”   |
| <b>Meaning</b>              | Any amount of income which is paid or is payable to any person whether in cash or otherwise and whether or not in respect of services rendered.   |
| <b>Examples</b>             | <ul style="list-style-type: none"> <li>• salary</li> <li>• fees</li> <li>• bonus</li> <li>• wage</li> <li>• gratuity</li> <li>• pensions</li> <li>• directors remuneration</li> <li>• an amount received or accrued in commutation of amounts due in terms of a contract of employment or service</li> <li>• an amount received or accrued in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of an office or employment or of an appointment</li> <li>• 50% of an allowance paid or advance given to an employee or holder of a public office in respect of the expense of travelling for business purposes (excluding an allowance paid for actual distance travelled for business purposes, at a rate not exceeding the rate per kilometre fixed by the Minister of Finance in the Government Gazette)</li> <li>• 50% of an allowance paid to a holder of a public office</li> <li>• fringe benefits received in terms of the Seventh Schedule to the Income Tax Act</li> <li>• a gratuity received by or accrued to a person from his employer because such person obtained a university degree or diploma or has been successful in an examination</li> </ul> <ul style="list-style-type: none"> <li>• leave encashment</li> <li>• emolument</li> <li>• allowances</li> <li>• commission</li> <li>• annuity</li> <li>• stipend</li> </ul> <ul style="list-style-type: none"> <li>• remuneration for overtime</li> <li>• superannuation allowance</li> <li>• retirement allowance</li> <li>• voluntary awards</li> <li>• restraint of trade payments</li> <li>• lump sum payments</li> </ul> |
| <b>Excluded</b>             | <p>The following are excluded from “remuneration” and consequently no employees tax is deductible:</p> <ul style="list-style-type: none"> <li>• Common law independent contractors, but excluding independent contractors who are subject to the control or supervision of any person as to the manner in which their duties are performed or as to the hours of work or if the amounts paid or payable to them are payable at regular daily, weekly, monthly or other intervals.</li> <li>• Any pension or allowance in terms of any of the following Acts: <ul style="list-style-type: none"> <li><input type="checkbox"/> Aged Persons Act</li> <li><input type="checkbox"/> Blind Persons Act</li> <li><input type="checkbox"/> Disability Grants Act</li> <li><input type="checkbox"/> Children’s Act</li> </ul> </li> <li>• Amounts paid to an employee to reimburse the employee for actual business expenses incurred (i.e. expenses incurred on behalf of the employer on an agency basis), in the course of employment.</li> <li>• Any allowance or advance in terms of an order of divorce or decree of judicial separation or agreement of separation.</li> </ul>   |

## 6. EMPLOYEES TAX DEDUCTION

|  |   |
|--|---|
| <b>Reference to the Act</b>                                | Paragraphs 2(1), (4) and (5)(c) of the Fourth Schedule & section 10(1)(o)   |
| <b>Meaning</b>   | Employees tax is deducted from any amount which is paid by means of remuneration. The deduction is calculated on the balance of remuneration (net remuneration) after the deduction of all allowable deductions.  |
| <b>Exemption – employee rendering services outside RSA</b> | The income derived by a person in respect of rendering services outside the Republic for an employer is exempt from tax if such person was outside the Republic for periods exceeding 183 full days during any 12 month period and for a continuous period exceeding 60 full days during that period.                             |
| <b>Important</b>   | Where it is unclear whether the employee qualifies for the abovementioned exemption, the employer must continue to deduct employees tax during the period of absence as the employer will be held personally liable for any losses that SARS may suffer due to negligence to deduct or withhold the full amount of employees tax. |

## 7. REMUNERATION USED TO DETERMINE EMPLOYEES TAX

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 2(4) of the Fourth Schedule<br>Section 6(1)<br>Sections 11(k) and (n)<br>Section 18(2)(a)   |
| <b>Meaning</b>              | The balance of remuneration after the deduction of: <ul style="list-style-type: none"> <li>• current and arrear contributions, within specified limits, to approved pension and/or retirement annuity funds which the employer is <b>entitled or required</b> to deduct from the employee's remuneration;</li> <li>• at the option of the employer, current and arrear retirement annuity fund contributions, within specified limits, which the <b>employee has paid directly to the Fund</b>, provided the employee furnishes the employer with proof of payment. Such proof of payment must be obtained annually by the employer from the employee (or when the employee terminates employment if earlier) and retained for inspection purposes;</li> <li>• medical aid scheme contributions in the case of <b>persons who are 65 years or older</b>.</li> </ul> |

## 8. ALLOWABLE PENSION FUND CONTRIBUTION LIMITATION

|                                      |  |
|--------------------------------------|--|
| <b>Reference to the Act</b>          | Section 11(k)  |
| <b>Meaning</b>                       | A deduction is allowed in respect of any contribution to a pension fund during the year of assessment where the contribution is made by reason of employment or the holding of an office.  |
| <b>Limitation</b>                    | <b>Current contributions:</b> The total annual deduction allowed is limited to the greater of: <ul style="list-style-type: none"> <li>• R1 750; or</li> <li>• 7,5% of the remuneration received during the year from 'retirement funding employment'.</li> </ul> <b>Arrear contributions:</b> The total annual deduction allowed is limited to R1 800. |
| <b>Retirement funding employment</b> | The expression 'retirement funding employment' means, in general, the amount of "remuneration" required to be used to calculate an employee's and/or employer's contributions to a pension and/or provident fund.  |

## 9. ALLOWABLE RETIREMENT ANNUITY FUND CONTRIBUTION LIMITATION

|  |   |
|--|---|
| <b>Reference to the Act</b>              | Section 11(n)   |
| <b>Meaning</b>                           | A deduction is allowed in respect of amounts contributed to a retirement annuity fund during the year of assessment.  |
| <b>Limitation</b>                        | <p><b>Current contributions:</b> The total annual deduction allowed is limited to an amount which does not exceed the greater of the following amounts —</p> <ul style="list-style-type: none"> <li>• 15% of income derived from 'non-retirement funding employment'; <b>or</b></li> <li>• R3 500 <b>less</b> allowable current pension fund contributions; <b>or</b></li> <li>• R1 750.</li> </ul> <p><b>Reinstatement contributions:</b> The total annual deduction allowed is limited to R1 800.</p> |
| <b>Non-retirement funding employment</b> | The expression 'non-retirement funding employment' is generally the opposite of "retirement funding employment" and basically applies to that part of the employee's income not taken into account in calculating the contributions made by him to a pension and/or provident fund and after deducting certain deductions admissible against such income.   |

## 10. VOLUNTARY ADDITIONAL EMPLOYEES TAX PAYMENTS

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 2(2) of the Fourth Schedule  |
| <b>Meaning</b>              | A greater amount of employees tax may be deducted on a written request from the employee. For some reasons some employees find that they have to pay in fairly large amounts upon receipt of their assessments. To reduce the amount payable on assessment or avoid having to pay in an additional amount, such employees may request their employers in writing to deduct from their remuneration a greater amount of employees tax than is required. |
| <b>Please note</b>          | The employer must remit the amount (greater amount) deducted to SARS and the voluntary over-deduction field on the IRP 5 certificate must be indicated with an "Y" for yes.  |

## 11. EMPLOYEES TAX HAS PREFERENCE OVER OTHER DEDUCTIONS

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 3 of the Fourth Schedule   |
| <b>Meaning</b>              | Employees tax receives priority over any other deductions, regardless of what any other Act or agreement requires. |

## 12. PAYMENT OF EMPLOYEES TAX, SDL AND UIF DEDUCTED

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 2(1), 14(2) and 5(1) of the Fourth Schedule<br>Section 89sex<br>Section 6 and 7 of the Skills Development Levies Act<br>Section 8 and 9 of the Unemployment Insurance Contributions Act  |
| <b>Meaning</b>              | The employees tax deducted must be paid over to the SARS office within 7 days after the end of the month during which the amount was deducted. Where the seventh day falls on a Saturday, Sunday or public holiday, the payment must be made not later than the last business day prior to such day. These cut-off dates apply to SDL and UIF as well. |

|  |   |
|--|---|
| <b>Applicable form</b>                 | The prescribed EMP 201 return is automatically supplied to the employer for payment purposes each month. Should you not receive the return in time for payment, you must attach a please note to your payment stating — <ul style="list-style-type: none"> <li>• Name, postal address and contact telephone number of employer;</li> <li>• Reference number, starting with a 7, L or U;</li> <li>• Month to which the payment relates (e.g. November 2002);</li> <li>• Amount of the payment enclosed.</li> </ul> |
| <b>Please note</b>                     | An EMP 201 not received in time by an employer will not be accepted as an excuse for the late payment of employees tax.   |
| <b>Important</b>                       | Payments of employees tax, SDL and UIF <b>MUST</b> be reflected correctly and separately on the form EMP 201 in order to avoid the incorrect allocation of these payments and the unnecessary issue of final demands.   |
| <b>Employer responsible for losses</b> | An employer who fails to deduct or withhold the full amount of employees tax and UIF is personally liable for the shortfall.  |
| <b>Bank payments</b>                   | It is however imperative that <b>EXACTLY</b> the same reference information is provided to ensure that the tax payments can be identified and correctly allocated upon receipt by SARS. To ensure that the payments are processed correctly, there are two items which are essential – namely, the 19 digit bank payment reference number and the SARS bank account number, both of which are reflected on the EMP 201 return.  |

### 13. DIFFERENCE BETWEEN SITE, PAYE AND EMPLOYEES TAX

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraphs 2(1), 11B(2)(a) and (b) of the Fourth Schedule  |
| <b>Meaning</b>              | Employees tax is deducted during the tax period. SITE is applicable only on the net remuneration up to R60 000. The determination of SITE is done at the end of the tax period, and may represent only a portion of the employees tax deducted during the year. All other remuneration is subject to PAYE. |

### 14. TAX PERIOD

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 13(1A) of the Fourth Schedule<br>Paragraph 11B of the Fourth Schedule, definition: “tax period”  |
| <b>Meaning</b>              | In relation to an employer, a period of 12 months ending on the last day of February of the relevant tax year or at the option of the employer, an alternate period, in respect of which remuneration is paid or has become due.<br><br>In relation to an employee, a tax year (1 March to 28/29 February of the next year) <b>or</b> any <b>unbroken period</b> during the tax year — <ul style="list-style-type: none"> <li>• during which the employee was employed by one employer in the Republic in standard employment; or</li> <li>• during which any annuity was paid or became payable to him by one employer; or</li> <li>• such period as the Commissioner considers appropriate in the circumstances, where the Commissioner has in relation to the employment of any employee, issued a ruling to the employer.</li> </ul> |
| <b>Unpaid leave</b>         | Where an employee, for example, merely takes <b>unpaid leave</b> , goes on long leave or a woman takes maternity leave, such employee’s tax period will not end on the date the employee goes on leave, but at the end of the tax year or the date of resignation if the employee resigns before the end of the tax year.  |

## 15. ALTERNATE TAX PERIOD

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 13(1B) of the Fourth Schedule  |
| <b>Meaning</b>              | At the option of the employer which may be exercised in relation to all employees or any class of employee, a period whether of 12 months or not, commencing on the day following the last day of the preceding alternate period in relation to the employer and ending on a date falling not more than 14 days before or after the last day of February, or such greater number of days as the Commissioner, having regard to the circumstances of the case, may allow. |
| <b>Important</b>            | Where an employer adopts the so-called alternate period, any remuneration paid to an employee during such alternate period is regarded as having been paid to him during the corresponding tax year.   |
| <b>Please note</b>          | Any reference to the start date and end date of a tax period as 1 March and 28/29 February in this manual, will include the start date and end date of an alternate period.  |

## 16. ANNUAL EQUIVALENT

|   |  |
|---|--|
| <b>Reference to the Act</b>               | Paragraph 11B of the Fourth Schedule, definition: "annual equivalent"  |
| <b>Meaning</b>                            | An amount equal to the sum of net remuneration multiplied by the ratio which a full year bears to the period in respect of which such net remuneration is payable.                                     |
| <b>Example</b>                            | A monthly paid employee worked for 7 months and received R12 600 for the period. The annual equivalent is:<br>$R12\ 600 \times \frac{12}{7} = R21\ 600$  |
| <b>Please note</b>                        | Although the annual tax is determined on the annual equivalent of R21 600, the employee will not be liable for the tax on R21 600, but only for 7/12 of the tax determined on R21 600.                 |
| <b>Determination of annual equivalent</b> | An annual equivalent need only be determined when an employee's tax period is shorter than a full tax year.  |
| <b>IRP 5</b>                              | Where the tax period is less than a year, the actual gross remuneration paid or payable to the employee during the relevant period must be reflected as "Gross Remuneration" on the IRP 5 certificate. |

## 17. SITE

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 11B of the Fourth Schedule   |
| <b>Meaning</b>              | 'SITE' is the abbreviation for "Standard Income Tax on Employees" and was introduced in the March 1988 budget speech.  |
| <b>Description of SITE</b>  | SITE is not an additional tax. It is merely an alternative method of determining liability for normal tax and was introduced to ensure that the tax deducted by an employer should equate to the employee's actual normal tax liability.<br><br>It can be said that SITE represents nothing more than payments towards an employee's normal tax liability and in cases of employees subject only to SITE, the tax actually deducted from their remuneration by their employers, equates to their normal tax liability. |

|                    |  |
|--------------------|--|
| <b>Please note</b> | The SITE liability of an employee must be determined by the employer at the end of the employee's "tax period" or at the end of the tax year.  |
| <b>Important</b>   | Where the employees tax required to be deducted at the end of a "tax period" consists solely of SITE and the total amount of tax actually deducted exceeds such SITE required to be deducted, the employer is obliged to repay the excess deducted to the employee.<br><br>Where the employees tax required to be deducted does not consist solely of SITE, the excess deducted must be shown as PAYE on the IRP 5 and the employer is not permitted to repay such excess to the employee. |

## 18. RECALCULATION OF SITE BY SARS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 11B(4) of the Fourth Schedule   |
| <b>Meaning</b>              | SITE may be recalculated by SARS in the following circumstances — <ul style="list-style-type: none"> <li>• Where the employee is entitled to the deduction of pension and/or retirement annuity fund contributions and such contributions were not taken into account by the employer in the determination of SITE; or</li> <li>• where an employee is under the age of 65 years, and medical expenses exceed 5% of taxable income, or more than R500 in a case of a handicapped person; or</li> <li>• in the case of an employee of 65 years or older who incurred medical expenses which were not taken into account by the employer in the determination of SITE.</li> </ul> |

## 19. EMPLOYEES TAX DEEMED TO BE CORRECTLY DEDUCTED

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraphs 11B(2A) and 7(c) of the Fourth Schedule   |
| <b>Meaning</b>              | Where the employer finds at the end of an employee's tax period that the SITE liability does not differ by more than R5,00 from the total amount of employees tax deducted during the year, the employer may, at his option, deem the total amount deducted to be the correct amount of SITE determined.<br><br>If the employer makes use of his own methods to determine the employees tax liability, for example, a computer program, and the difference is not more or less than 2% of the amount of SITE, the amount may be deemed to be correct.  |
| <b>Important</b>            | <b>The above provision applies only -</b> <ul style="list-style-type: none"> <li>• Where the employees tax has been correctly deducted in accordance with the EMP 10 tables, tax deduction program SARSTAX 2000 or the statutory rates of tax;</li> <li>• If a shortfall or excess occurs as a result of the use of methods other than the EMP 10 tables or tax deduction program SARSTAX 2000 and the difference is not more or less than 2%, then the difference need not to be recovered or refunded, as the case may be; and</li> <li>• Where it relates to employees whose employees tax represents SITE only.</li> </ul> |

## 20. EMPLOYEES 65 YEARS OR OLDER

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 6(2)(b)<br>Paragraph 11B(6) of the Fourth Schedule  |
| <b>Meaning</b>              | Employees tax deductions for persons 65 years or older must be made according to the tables for PERSONS 65 YEARS OR OLDER from the <b>beginning</b> of the tax year (1 March) during which the employee turns 65 and not as from the month the qualifying age of 65 is reached. |

Employees 65 years or older must furnish the employer with a written declaration or a copy of his identification document (ID) to confirm his age. Where no such proof is submitted, the employer is obliged to determine the SITE and PAYE liability according to the tables applicable to PERSONS UNDER 65 YEARS.

**Please note** Where the employee is 65 years or older, contributions to a medical aid scheme must be deducted prior to calculating employees tax.

## 21. OFFENCES

**Reference to the Act** Paragraph 30(1) of the Fourth Schedule  
Section 75A

**Meaning** Any person will be guilty of an offence and liable on conviction to a fine or imprisonment where he —

- fails to deduct employees tax from remuneration or to pay the tax to the Commissioner within the prescribed period,
- uses or applies employees tax deducted or withheld, for purposes other than the payment of such amount to the Commissioner,
- permits a false IRP 5 certificate to be issued, or knowingly is in possession of or uses a false IRP 5 certificate,
- alters an IRP 5 certificate issued by any other person, purports to be the employee named on any IRP 5 certificate, or obtains a credit for his own advantage or benefit in respect of employees tax deducted or withheld from another person's remuneration,
- not being an employer and without authority from an employer issues or causes to be issued, any document purporting to be an IRP 5 certificate,
- without just cause fails to comply with an income tax directive issued by the Commissioner,
- furnishes false information or misleads his employer regarding the amount of employees tax to be deducted in his case,
- fails to deliver IRP 5 certificates to employees or former employees within the prescribed periods,
- fails to comply with any condition prescribed by the Commissioner in regard to the manner in which IRP 5 certificates may be used, the surrender of unused stocks of certificates, accounting for used, unused and spoiled IRP 5 certificates when required by the Commissioner to do so or to surrender unused IRP 5 certificates when ceasing to be an employer,
- fails to comply with the conditions for using a mechanised system for printing IRP 5 certificates to be issued to employees or former employees,
- fails to maintain a record of remuneration paid and tax deducted therefrom or to retain such record for a period of five years from the date of the last entry therein,
- fails to apply for registration as an employer,
- fails to notify the Commissioner of a change of address,
- fails to notify the Commissioner that he has ceased to be an employer,
- fails to comply with a written request for information,
- defaults in rendering a return.

**Penal clause** An employer guilty of an offence may be fined or sentenced to imprisonment for a period not exceeding twelve months.

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|--|---|
| <b>Publication of names of offenders</b> | <p>The Commissioner may, notwithstanding the 'Secrecy provisions', from time to time publish the particulars relating to any offence committed by any person, where such person has been convicted of any offence in terms of the Income Tax Act. Such publication may specify the —</p> <ul style="list-style-type: none"> <li>• name and address of the offender;</li> <li>• particulars of the offence;</li> <li>• tax year or tax period during which the offence occurred;</li> <li>• amount or estimated amount of the tax or additional tax involved; and</li> <li>• particulars of the fine or sentence imposed.</li> </ul> |
|--|---|

## 22. REGISTRATION

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | <p>Paragraphs 15(1) and (3) of the Fourth Schedule<br/> Paragraph 11B(1) of the Fourth Schedule, definition: "tax period"<br/> Section 3(1), 5 and 6 of the Skills Development Levies Act<br/> Section 4, 9 and 10(1) of the Unemployment Insurance Contributions Act</p>   |
| <b>Meaning</b>              | <p>An employer must apply for registration with SARS within 14 days after he becomes an employer.</p>   |
| <b>Register for SDL</b>     | <p>Where an employer is liable to pay the levy, the employer must register as an employer with SARS and must indicate the jurisdiction of the SETA within which the employer must be classified. Although some employers are exempt from the payment of the levy, these employers are not absolved from registration.</p> <p>An employer <b>must register for SDL</b> purposes if —</p> <ul style="list-style-type: none"> <li>• liable to register with SARS for employees tax purposes irrespective of whether or not its total remuneration for employees tax purposes will exceed R250 000; or</li> <li>• the total remuneration for employees during the following 12 month period will exceed R250 000 even if not liable to register with SARS for employees tax purposes.</li> </ul> <ul style="list-style-type: none"> <li>• The following employers are <b>exempt from paying the SDL</b> levy —</li> <li>• Any public service employer in the national or provincial sphere of Government. (These employers must budget for an amount equal to the levies payable for training and education of their employees).</li> <li>• Any national or provincial public entity if 80% or more of its expenditure is paid directly or indirectly from funds voted by Parliament. (These employers must budget for an amount equal to the levies payable for training and education of their employees).</li> <li>• Any public benefit organisation exempt from the payment of income tax in terms of section 10(1)(cN) of the Income Tax Act, which solely carries on any religious or charitable public benefit activity or which provides funds solely to such public benefit organisation which carries on such public benefit activities.</li> <li>• Any municipality in respect of which a certificate of exemption is issued by the Minister of Labour.</li> <li>• Any employer who is not liable for employees tax purposes AND the total remuneration for employees WILL NOT exceed R250 000.</li> </ul> |
| <b>Register for UIF</b>     | <p>Where an employer is liable to pay the contribution, the employer must register with SARS or the UIF office (where applicable) for the payment of the contributions.</p>   |

**Register at UIF office (not SARS):** The following employers who are not exempt from contributing to the fund, must register at the UIF Commissioner —

- an employer who is not required to register for employees tax purposes at SARS;
- an employer who has not registered voluntarily as an employer for employees tax purposes at SARS;
- an employer who is not liable for the payment of skills development levy.

An employer is **NOT liable to register for UIF** purposes in the following circumstances —

- an employee and his employer, where such employee is employed by the employer for less than 24 hours a month;
- an employee and his employer, where that employee receives remuneration under a learnership agreement registered under the Skills Development Act;
- employers and employees in the national and provincial spheres of Government;
- an employee and his employer where that employee has entered the Republic for the purpose of carrying out a contract of service, apprenticeship or learnership within the Republic if upon termination thereof the employer is required by law or by the contract of service, apprenticeship or learnership (as the case may be), or by any other agreement or undertaking, to repatriate that person, or if that person is so required to leave the Republic.

**Change of registered details** An employer must inform SARS in writing within 14 days of any change in registered particulars (e.g. change of name, address or when he no longer operates as an employer).

**Application form** Application to register as an employer must be made on an EMP 101 form.

**Different branches registered separately** An employer may have different branches which are registered separately for employees tax purposes.

Where each branch acts as a separate employer and an employee is transferred from one branch to another, the employee's tax period will end on the day preceding the day of transfer.

**IRP 5:** The branch where the employee has worked until date of transfer must issue an IRP 5 for the period 1 March (or date of commencement of employment if such date is after 1 March) up to the day preceding the transfer. The branch to which the employee was transferred must issue a further IRP 5 to cover the period from date of transfer up to the end of February (or other date, e.g. where the employee's service are terminated).

## 23. RECORD KEEPING

|   |  |
|---|--|
| <b>Reference to the Act</b>                 | Paragraphs 14(1) and 30(1)(i) of the Fourth Schedule<br>Section 74(1)<br>Section 13 of the Skills Development Levies Act<br>Section 10 and 14 of the Unemployment Insurance Contributions Act  |
| <b>Meaning</b>                              | Every employer must keep records in respect of each employee, of remuneration paid and employees tax deducted or withheld therefrom. Similar records must be kept in respect of SDL and UIF contributions/payments.  |
| <b>Prescribed period for record keeping</b> | Records must be kept for a period of five years from the date of the last entry and must also be available for inspection purposes by SARS or UIF officials.   |
| <b>Electronic information</b>               | Employers who supply the tax certificate information or UIF declaration information on an electronic medium or electronically, must also keep their records for the prescribed period. These records must include any data stored by means of a "computer" as defined in section 1 of the Computer Evidence Act, 1983. |

**Please note** The register must contain personal particulars as well as financial details of each employee.

## 24. ESTIMATED ASSESSMENT

**Reference to the Act** Paragraph 12 of the Fourth Schedule  
Section 13 of the Skills Development Levies Act  
Section 14 of the Unemployment Insurance Contributions Act

**Meaning** The Commissioner may estimate the amount of employees tax, SDL or UIF due by the employer where the employer fails to deduct or withhold the correct amount of employees tax, or where the employer fails to pay over the employees tax deducted or withheld.

**Please note** Any estimate of the amount of employees tax, SDL or UIF payable by the employer is subject to objection and appeal.

## 25. AGREEMENT WITH EMPLOYEE

**Reference to the Act** Paragraph 7 of the Fourth Schedule

**Meaning** Under no circumstances may an employer and an employee conclude an agreement whereby the employer undertakes not to deduct or withhold employees tax.

**Please note** In terms of the Income Tax Act, such an agreement is void.

## 26. PROVISIONAL TAXPAYER

**Reference to the Act** Paragraph 1 definition: “employees tax” and paragraph 22(1) of the Fourth Schedule

**Meaning** Employees tax **MUST** be deducted from remuneration paid to an employee even though he is registered as a provisional taxpayer with SARS.

## 27. PENALTIES AND INTEREST

**Reference to the Act** Paragraph 6(1) of the Fourth Schedule  
Section 89 *bis*(2)  
Section 11 and 12 of the Skills Development Levies Act  
Section 12 and 13 of the Unemployment Insurance Contributions Act

**Meaning** Interest at the **prescribed rates** as well as penalty equal to 10% may be imposed on late payments or outstanding amounts.

**Prescribed interest rates** The rates which have operated since 1 December 1998 are as follows —

|  |       |
|--|-------|
| 1 December 1998 to 30 April 1999 .....     | 19%   |
| 1 May 1999 to 31 August 1999 .....         | 16%   |
| 1 September 1999 to 29 February 2000 ..... | 14,5% |
| 1 March 2000 until further notice .....    | 13%   |

|                               |   |
|-------------------------------|---|
| <b>UIF additional penalty</b> | <p>An additional penalty not exceeding an amount equal to double the amount of the contribution, or the amount not refundable, or the amount in excess, may be imposed on the employer, where the employer fails to perform any duty imposed upon the employer or does, or omits to do, anything with intent to —</p> <ul style="list-style-type: none"> <li>• evade the payment of any amount of contributions payable by the employer in respect of any employee; or</li> <li>• cause a refund to the employer of any amount of contributions, interest and penalties which is not refundable or is in excess of the amount properly refundable to the employer.</li> </ul> |
|-------------------------------|---|

## 28. REFUNDS OF SITE BY EMPLOYER

|                                 |   |
|---------------------------------|---|
| <b>Reference to the Act</b>     | Paragraph 11B(5)(a) of the Fourth Schedule  |
| <b>Meaning</b>                  | The employer is obliged to refund any excess SITE deducted when SITE is determined at the end of an employee's "tax period".  |
| <b>Refunds to all employees</b> | The employer may refund any over deduction of employees tax at the end of the employee's "tax period" which arise as a result of the implementation of new tax deduction tables or as soon as new tax deduction tables are implemented. |

## 29. EMPLOYEE'S OBLIGATIONS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraphs 11B(1) definition: "standard employment", paragraph 11B(6) and 14(3) of the Fourth Schedule  |
| <b>Meaning</b>              | <p>The employee must supply the following particulars to ensure that the employer's records are correct —</p> <ul style="list-style-type: none"> <li>• Surname and full names;</li> <li>• Address;</li> <li>• Identity number or passport number and date of birth;</li> <li>• Income Tax reference number (if any);</li> <li>• Proof of age;</li> <li>• Written declaration where required.</li> </ul>   |
| <b>Written declaration</b>  | <p>Where an employee is not required to render services to the employer for at least 22 hours in every completed week and the employee furnishes the employer with a written declaration stating that he does not or will not render services to another employer during the corresponding period, such employment is deemed to be "standard employment". However, where a written declaration is not furnished, the services of the employee will not be regarded as standard employment and the 25% deduction will apply.</p> <p>(For more detail see Standard Employment).</p> |

## TAX DIRECTIVES (Gratuities, Lump sums and Exceptional circumstances)

### 30. PURPOSE OF A TAX DIRECTIVE

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 9(1) of the Fourth Schedule  |
| <b>Meaning</b>              | The prescribed tax tables do not cater for all payments. A tax directive (IRP 3) is issued by SARS to instruct the employer how to deduct employees tax from these payments.   |
| <b>Important</b>            | Tax calculations according to the tax directive should be regarded as a mere estimate as some employees may find that they still have to pay in substantial amounts or that a credit may be due to them once the final liability has been determined on assessment.  |
| <b>Please note</b>          | <ul style="list-style-type: none"> <li>• A tax directive is only valid for the tax year of period stated on the directive.</li> <li>• Employers may not act upon photocopies of directives.</li> <li>• Employers may under no circumstances deviate from the instructions of the directive.</li> <li>• Tax directives issued to electronic clients via the SARS Interface are valid directives.</li> <li>• Employers must apply the percentage of employees tax as indicated on the directive prior to taking into account the deduction of pension or retirement annuity fund contributions.</li> </ul> <p>Tax directives must be applied for in all the cases listed hereunder. Application forms [IRP 3(a), IRP 3(b), IRP 3(c) and IRP 3(d)] are available on the SARS website.</p> |

### 31. GRATUITIES PAID BY EMPLOYER ON TERMINATION, IMPENDING TERMINATION OF SERVICES OR RETRENCHMENT

|                                      |  |
|--------------------------------------|--|
| <b>Reference to the Act</b>          | Section 1, definition: "gross income"<br>Section 7A(4A)<br>Section 10(1)(x)  |
| <b>Meaning</b>                       | <p>A gratuity is an amount, voluntary or otherwise, paid to an employee by an employer in respect of the termination of service.</p> <p><b>The most common examples are:</b></p> <ul style="list-style-type: none"> <li>• Normal termination of service as a result of resignation or discharge.</li> <li>• Retirement or death.</li> <li>• Termination of service as a result of retrenchment.</li> </ul>   |
| <b>Application form</b>              | IRP 3(a) form is obtainable from SARS.   |
| <b>Normal termination of service</b> | The gratuity paid by an employer to an employee is treated like an annual payment (for example, service bonus) and the applicable formula is used for the calculation of employees tax.  |
| <b>Dismissal or retrenchment</b>     | Where on dismissal or retrenchment, an employee is entitled to an amount which refers to the period that the employer is obliged to give the employee notice of such termination of service, in other words, the employer pays the employee an amount equal to the salary the employee would have earned if such employee had worked for the full notice period, the amount ("notice pay") will not qualify for the exemption in terms of sections 7A(4A) or 10(1)(x). |

|   |   |
|---|---|
| <b>Exemptions</b>                                 | <p>Any amount in cash or in kind, received by or accrued to an employee or the holder of any office by way of bonus, gratuity or compensation (including payment for accumulated leave and redundancy payment) because of the termination of his services or because of the impending termination of his services within five years, is exempt from tax to the extent of a cumulative amount of R30 000 <b>provided that</b> –</p> <ul style="list-style-type: none"> <li>• the person to whom it is paid has attained the age of 55; or</li> <li>• the termination or impending termination of such person's services is due to superannuation, ill-health, old age or other infirmity; or</li> <li>• the termination of the person's services is as a result of the employer having ceased trading, or where he has affected a general reduction in personnel or a reduction in personnel of a particular class.</li> </ul> <p><b>Excluded:</b> The exemption does not apply where the employer is a company and the employee concerned was at any time a director of the company or at any time held more than 5% of the company's issued share capital.</p> |
| <b>Important</b>                                  | <p>It must be remembered that only two lump sum payments, being one payment in the five years preceding the retirement (termination of the employee's services) and the other one, which falls together with the retirement (termination), will be taken into account for purposes of the exemption. A further requirement is that the first of such payments (in the case of leave payments) must be in respect of all leave to the employee's credit at that stage.</p>   |
| <b>SITE-calculation and handling of the IRP 5</b> | <p><b>Normal termination of service as a result of resignation or discharge:</b></p> <ul style="list-style-type: none"> <li>• A SITE calculation must be done at the end of the tax period to determine the SITE.</li> <li>• The gratuity must be reflected on the IRP 5 certificate and the SITE, PAYE and TOTAL must be reflected in the applicable spaces.</li> </ul> <p><b>Retirement or termination of service as a result of retrenchment</b></p> <ul style="list-style-type: none"> <li>• A Tax directive must be obtained from SARS where the employee is on register.</li> <li>• The gratuity must be reflected on the IRP 5 certificate. The tax attributed to the lump sum, must be reflected as PAYE.</li> </ul>  |

### 32. HARDSHIP DUE TO ILLNESS OR OTHER CIRCUMSTANCES

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 11 of the Fourth Schedule  |
| <b>Meaning</b>              | To alleviate hardship due to illness or other circumstances, or to correct an error in the calculation of employees tax, the Commissioner may, having regard to the circumstances of the case, issue a directive authorising the employer to refrain from deducting any employees tax or to deduct a specified amount. |
| <b>Application form</b>     | IRP 3(c) form is obtainable from SARS.   |

### 33. GAINS REGARDING RIGHTS TO ACQUIRE MARKETABLE SECURITIES

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 11A of the Fourth Schedule<br>Section 8A  |
| <b>Meaning</b>              | The employer must apply for an IRP 3 tax directive in respect of any gain made by an employee regarding the exercise, cession or release of a right to acquire marketable securities. |
| <b>Application form</b>     | IRP 3(a) form is obtainable from SARS.  |

### 34. EXPENSES INCURRED IN THE PRODUCTION OF INCOME WHICH EXCEEDS 1% OF REMUNERATION

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 11B of the Fourth Schedule definition: “net remuneration”, subparagraph (b)  |
| <b>Meaning</b>              | If it can be determined with reasonable certainty that the expenses incurred will be more than 1% of the relevant income, the employee must apply for a tax directive at SARS where he is registered for Income tax purposes. SARS will furnish the employer with the IRP 3 directive. |
| <b>Please note</b>          | In the case of an employee for whom SARS has not issued a tax directive, employees tax must be deducted according to the tables. In this instance, SARS will do a re-calculation if it is deemed necessary.  |
| <b>Application form</b>     | IRP 3(b) form is obtainable from SARS.   |

### 35. TEMPORARY EMPLOYEES WHO ARE FREQUENTLY EMPLOYED

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 11B of the Fourth Schedule, definition: “standard employment” subparagraph (c)  |
| <b>Meaning</b>              | Where an employer employs employees regularly or frequently for such periods as may be required by the employer, the Commissioner may, after consultation with the employer issue a ruling to the employer or a group of employers. |
| <b>Application form</b>     | A written application, accompanied by all relevant information must be directed to your local SARS office.  |

### 36. ARBITRATION AWARDS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 9(3) of the Fourth Schedule   |
| <b>Meaning</b>              | An employer must apply for a ruling to determine the tax to be deducted in respect of a <b>settlement agreement</b> in terms of a court order or according to an agreement between the employer and employee. |
| <b>Application form</b>     | A copy of the court order or agreement must accompany your written request for a ruling from SARS.  |

### 37. LUMP SUM PAYMENTS FROM A PENSION, PROVIDENT OR RETIREMENT ANNUITY FUND

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Second Schedule   |
| <b>Meaning</b>              | SARS determines the amount of employees tax attributable to a lump sum payment from a pension, provident or retirement annuity fund on application for a Tax Directive.   |
| <b>Application form</b>     | Application forms A and D, B or C and annexures are furnished by the administrators of the relevant funds in accordance with the instructions contained in the Government Gazette No. 22577 (notice no. 1893) dated 24 August 2001.<br>Details are available on the SARS website <a href="http://www.sars.gov.za">www.sars.gov.za</a> |

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**38. DIRECTORS OF PRIVATE COMPANIES / MEMBERS OF CLOSE CORPORATIONS – TAX DIRECTIVES**

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 11C(1)(c)(ii)(bb) of the Fourth Schedule   |
| <b>Meaning</b>              | The employer must apply for a tax directive to determine the minimum amount of remuneration where the minimum amount (deemed amount) cannot be determined for the purpose of the prescribed formula. |
| <b>Application form</b>     | IRP 3(d) form which is obtainable from SARS.   |
| <b>Please note</b>          | The taxation of director's remuneration is covered elsewhere in these guidelines.  |

## TAX DEDUCTION TABLES

### 39. RATES OF TAX PRESCRIBED BY THE COMMISSIONER

|   |  |
|---|--|
| <b>Reference to the Act</b>             | Paragraphs 9(1), (2) and 10 of the Fourth Schedule<br>Sections 5(3) and 6  |
| <b>Meaning</b>                          | The deduction tables are prescribed by the Commissioner, having regard to the rates of normal tax as fixed by Parliament or foreshadowed by the Minister of Finance in the budget statement.   |
| <b>Important</b>                        | These tables come into force on such a date as may be notified by the Commissioner in the Government Gazette and remain in force until withdrawn by the Commissioner.  |
| <b>Users of the statutory rates</b>     | In the absence of a tax directive to the contrary, employers must make use of the deduction tables prescribed by the Commissioner or use the statutory rates as an alternative.  |
| <b>Implementing of new rates of tax</b> | The new tax rates (for the 2003 tax year) must be implemented by employers as soon as possible and employees tax must be calculated according to these rates.<br><br>Any <b>under or over deduction</b> of employees tax which arose as a result of the implementation of new rates not in the employer's possession on 1 March 2002, may be adjusted over the remainder of the 2003 tax year (from the date of implementation until 28 February 2003).<br><br><b>Employee leaves employment before introduction of new tables</b><br>If an employee leaves your employment after 1 March 2002, but before the issue of the tables contained in volume 43, the employees tax deductions made in accordance with volume 42 are regarded as final. |
| <b>Rebates</b>                          | Rebates for individuals are deducted from the normal tax determined according to the statutory rates of tax. No rebates are allowed to trusts or personal service trusts.  |

### 40. DIFFERENT VERSIONS OF TAX DEDUCTIONS

|   |   |
|---|---|
| <b>Differences between manual tables and tax programs</b> | Small differences may occur between the manual tables, SARSTax 2000 and other computer programs based on the statutory rates of tax. All these methods are acceptable in terms of the Income Tax Act as long as the results are within the rules provided for in the Act.   |
| <b>Prescribed methods</b>                                 | Specific methods for the calculation of employees tax are not prescribed by SARS. You may design your own method provided that the results are the same as the statutory rates of tax.  |
| <b>Different versions</b>                                 | <b>EMP 10 TABLES</b><br>The manual tables and guidelines for employers include weekly, fortnightly, monthly and annual deduction tables.<br>The tables are issued free of charge and should extra copies be required, these can be obtained from SARS.<br>The tax rebates have already been taken into account in the compiling of the manual tables, therefore, no further calculations are necessary. |

**SARSTax 2000**

The employees tax deduction software program is available on compact disc under the name SARSTax 2000. The minimum software and hardware required to use the program is —

- WINDOWS 95/98/2000; or
- WINDOWS NT with SP5 or later; and
- Microsoft Internet Explorer (version 4 or later); as well as
- 486/100 MHz or higher processor;
- CD Rom drive;
- 16MB of Ram (recommended 24MB); and
- SVGA (800 x 600) or higher screen resolutions.

SARSTax 2000 is supplied free of charge and may be reproduced freely. The latest version, in operation since 1 March 2001, is version 2.1. New tax rates, which need to be imported, are distributed annually.

The tax rebates have already been taken into account and further calculations are not necessary.

**OTHER COMPUTER PROGRAMS**

Employers may use computer programs which render results the same as the statutory rates of tax. If you use a computerised payroll or you make use of the services of a computer service bureau, you must still follow the instructions and guidelines in this manual.

Employers and computer bureaux can direct a written application, under reference 18/13/5/6/STAT, to the Commissioner, Private Bag x923, Pretoria, 0001, to receive notices and the latest statutory rates when new rates come into effect. The following information must be submitted —

- Name of the applicant;
- Name of the business; and
- Postal address of the business.

## LABOUR BROKERS, INDEPENDENT CONTRACTORS, PERSONAL SERVICE COMPANY/TRUST & DIRECTORS OF PRIVATE COMPANIES

### 41. LABOUR BROKER

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 1, definition: “labour broker” & “employee” and paragraph 2(5) of the Fourth Schedule   |
| <b>Meaning</b>              | <p>For employees tax purposes a labour broker is a person who, for reward, provides a client with other persons (or procures the persons) to render a service or to perform work for the client. Typically, a labour broker either makes available his own employees to perform work for a client or he obtains workers for a client.</p> <p>The provision or procurement of workers as opposed to the provision of service is of importance. Typically, a labour broker arrangement will involve three parties, namely:</p> <ul style="list-style-type: none"> <li>• The client (to or for whom workers are provided or procured).</li> <li>• The labour broker (who provides or procures workers for the client).</li> <li>• The worker (who is provided or procured by the labour broker to or for the client).</li> </ul> |
| <b>Important</b>            | Remuneration paid to a labour broker or to a person working through a labour broker is subject to employees tax.  |

### 42. EXEMPTION CERTIFICATE (IRP 30)

|  |   |
|--|---|
| <b>Reference to the Act</b>              | Paragraph 2(5) of the Fourth Schedule   |
| <b>Meaning</b>                           | Provision has been made for the issue of an exemption certificate to a labour broker, and will absolve employers from having to deduct employees tax from any payments made to such persons.  |
| <b>Excluding</b>                         | <p>The South African Revenue Service shall not issue an exemption certificate if —</p> <ul style="list-style-type: none"> <li>• more than 80% of the gross income of the labour broker during the year of assessment consists of amounts received from any one client; or</li> <li>• the labour broker provides to any of its clients the services of any other labour broker; or</li> <li>• the labour broker is contractually obliged to provide a specified employee of the labour broker to render any service to such client.</li> </ul> |
| <b>Important</b>                         | An employer who does not deduct employees tax from a payment to a labour broker must be in possession of a certified copy of an exemption certificate (IRP 30) which must be retained for inspection purposes.  |
| <b>Validity of exemption certificate</b> | An exemption certificate is only valid from the date of issue until the end of the year of assessment.  |
| <b>Application form</b>                  | <p>The labour broker must apply annually on an IRP 30(a) form for a new exemption certificate at SARS.</p> <p>If the issue of an exemption certificate is delayed for longer than a calendar month, the date of validity will be altered from the date of issue to the date the application was received. In such cases any employees tax deducted is refundable by the relevant employer.</p>  |

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|--|---|
| <b>Please note</b>                             | An exemption certificate will only be valid if: <ul style="list-style-type: none"> <li>• it is not outdated;</li> <li>• it bears a labour broker reference number beginning with a “7”;</li> <li>• it has been computer printed;</li> <li>• the labour broker is in possession of the original;</li> <li>• it has not been altered in any way.</li> </ul> |
| <b>Change of particulars</b>                   | If a labour broker is in possession of a valid exemption certificate and undergoes a change of name, the original certificate must be returned to the relevant SARS office together with an application for a new certificate which indicates the changed particulars.  |
| <b>Lost or misplaced exemption certificate</b> | If an exemption certificate has been lost or misplaced, a replacement certificate will only be issued during the period of validity of the original certificate.  |

#### 43. RULES TO DETERMINE WHETHER A BUSINESS IS A LABOUR BROKER

|                          |  |
|--------------------------|--|
| <b>The client</b>        | A person who specifies the workers he needs. A written or oral service contract would arise between the client and the labour broker where the service conditions of the workers may or may not be stipulated. Payments for the workers’ services are made to the labour broker.   |
| <b>The labour broker</b> | The labour broker is a person who, for reward, provides and remunerates workers for a client and is either in or not in possession of an exemption certificate (IRP 30)<br><br>The labour broker either makes available his own employees to perform work for a client or he procures workers for a client.  |
| <b>The workers</b>       | These workers can be any person, including: <ul style="list-style-type: none"> <li>• Members and/or employees of a close corporation</li> <li>• Directors and/or employees of a company</li> <li>• Trustees and/or employees of a trading trust</li> <li>• Proprietors and/or employees of a business</li> <li>• Partners and/or employees of a partnership</li> </ul> |
| <b>Important</b>         | The labour broker pays the workers.  |

#### 44. RATES OF TAX APPLICABLE TO LABOUR BROKERS

|   |   |
|---|---|
| <b>Meaning</b>                                      | If a labour broker is not in possession of an exemption certificate, all payments made to the labour broker will be subject to employees tax.   |
| <b>Important</b>                                    | The deduction is classified in the following categories: <ul style="list-style-type: none"> <li>• individuals,</li> <li>• company or close corporation, and</li> <li>• tax directive issued by SARS.</li> </ul> |
| <b>Individuals</b>                                  | Employees tax must be deducted according to the EMP 10 employees tax deduction tables.  |
| <b>Company or close corporation</b>                 | Where the labour broker is a company or close corporation, tax must be deducted according to the rate applicable to employment companies (35%).   |
| <b>Personal service company / close corporation</b> | Where the labour broker is a personal service company or a personal service close corporation, tax must be deducted according to the rate applicable to an employment company (35%).                            |
| <b>Tax directive</b>                                | Tax must be deducted according to the instructions on the tax directive.  |

**Please note** The employees tax deducted for the categories, companies, close corporations, personal service companies/close corporations or tax directives, must be reflected as PAYE and not as SITE on the IRP 5 certificate. Where applicable, an IRP 5 certificate must therefore, also be issued to a company, close corporation or personal service company/close corporation.

#### 45. PERSONAL SERVICE COMPANY OR PERSONAL SERVICE TRUST (EXCLUDING “SPECIAL TRUST”)

|   |  |
|---|--|
| <b>Reference to the Act</b>   | Paragraph 1 of the Fourth Schedule, definition: "employee", "personal service company" and "personal service trust" & section 1, definition: “connected person”  |
| <b>Meaning</b>  | An employee who offers his/her services to an employer through the medium of a private company/close corporation or a trust.   |
| <b>What is a personal service company or personal service trust</b> | <p>A personal service company or trust is any company or trust where services are rendered personally by any connected person in relation to such company or trust, and —</p> <ul style="list-style-type: none"> <li>• the person rendering the service would be regarded as an officer or employee of the client, had such service been performed directly to the client; or</li> <li>• the person rendering the service is subject to the control and supervision of the client as to the manner in which the duties are performed or as to the hours of work; or</li> <li>• the amounts paid or payable for the person's services consist of or include earnings of any description which are payable on regular daily, weekly, monthly or other intervals; or</li> <li>• where more than 80% of the income of the company is derived during the year of assessment from one client.</li> </ul> |
| <b>Please note</b>  | The employee will be deemed to be a personal service company or personal service trust if any of the above scenarios apply.  |
| <b>Excluding</b>  | A company or trust who employs throughout the year of assessment more than three full-time employees (other than shareholders, members or connected persons) who are on a full-time basis engaged in the business of the company or trust of rendering any service.  |

#### 46. INDEPENDENT CONTRACTORS

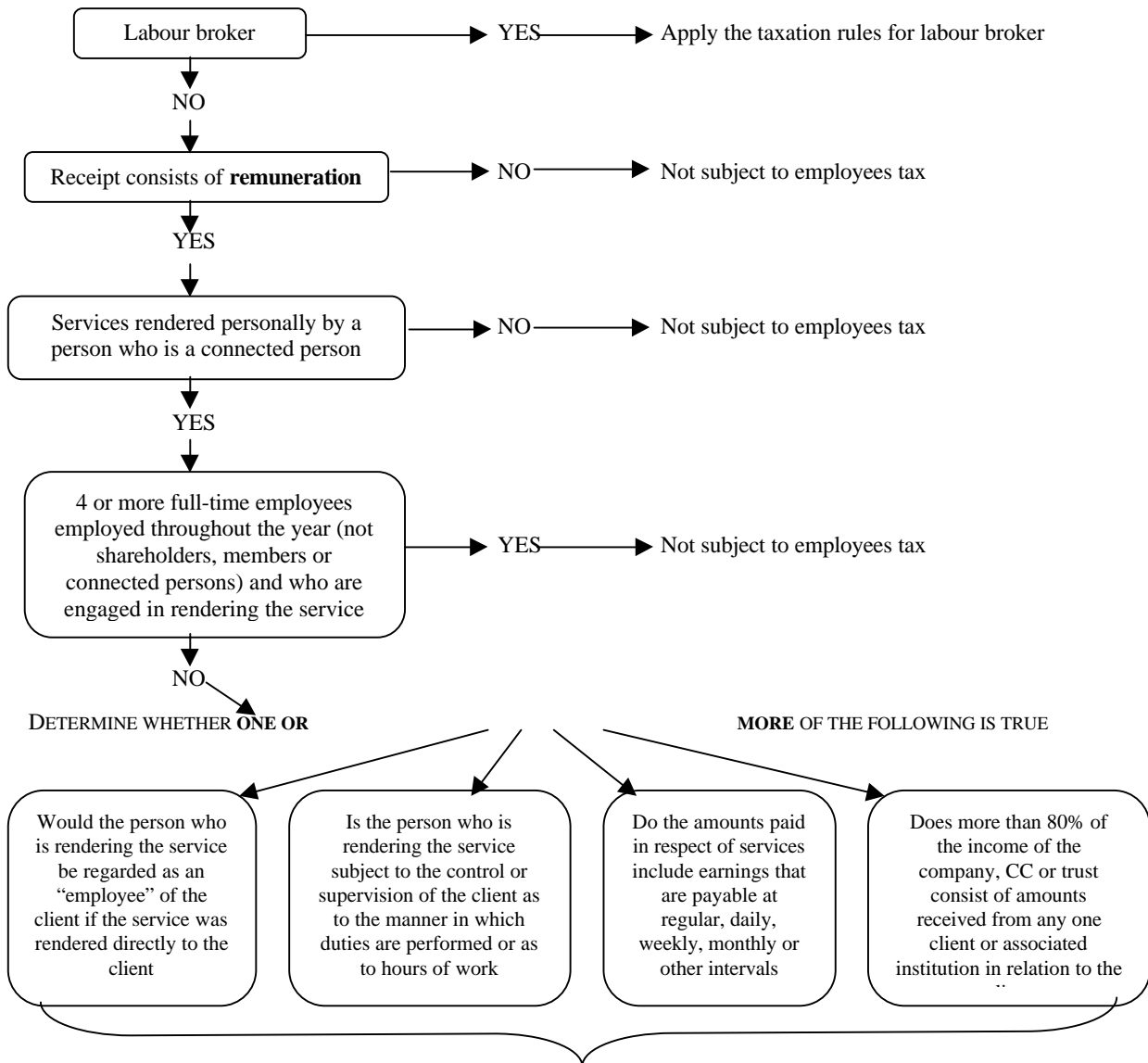
|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Income earned by an independent contractor is specifically excluded in the definition of “remuneration” in subparagraph (ii) of paragraph 1 of the Fourth Schedule. Section 1, definition: “gross income”   |
| <b>Meaning</b>              | <p>In distinguishing between an employee and an independent contractor (independent trader), one must commence with an analysis of the employment contract. The object of the contract (or the parties’ rights and obligations under the contract) must be established.</p> <p>The object of the contract is not a mere indicator, but determines the legal nature of the contract. The object to be established is the pre-eminent object.</p> <ul style="list-style-type: none"> <li>• If the object is the surrender of productive capacity (whether capacity to provide a service or to produce things), then the contract is for employment of an employee.</li> <li>• The essence of an employee’s contract (contract of service) is the placing of one person’s services (labour) at the disposal of another, enabling the acquisition of that service itself and not simply the fruits of that productive capacity.</li> </ul> <p>If the object is the acquisition of the result of deployed productive capacity (of a produced thing or of a provided service), then the contract is for the employment of an independent contractor. The essence of an “independent contractor’s” contract (contract for services or work) is that the independent contractor only commits himself to deliver the product or end result of that capacity.</p> |

**Exceptions** The Fourth Schedule prescribes that the independent contractor’s income will remain subject to employees tax, if —

- An independent contractor is controlled and supervised as to the manner in which his duties are performed or to be performed or as to his hours of work; or
- An independent contractor is paid at regular daily, weekly, monthly or other interval.

**Example** A personnel placement agency introduces prospective employees who have been screened, to employers who approached the agency to find suitable staff. If the employer finds a suitable applicant he pays a one-time fee to the agency for the introduction and the employee (applicant) is remunerated by the employer. The agency has no further claim to fees from the employer for the particular appointment. The placement agency in fact conducts an independent trade distinctly different from that associated with a labour broker and any fees received are not regarded as remuneration.

**Flowchart to determine whether a business is a “Personal Service Company”**



**All 4 scenarios are FALSE:** Not subject to employees tax.  
**One or more scenarios are TRUE:** Employees tax deductible at a rate of 35%

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| <b>47. DIRECTORS OF PRIVATE COMPANIES / MEMBERS OF CLOSE CORPORATIONS</b> |
|---|

|  |   |
|--|---|
| <b>Reference to the Act</b>                    | Paragraph 1, definition: “employee”, paragraph 9(5), 11C and 2(1) of the Fourth Schedule  |
| <b>Meaning</b>                                 | Any remuneration paid or payable to a director of a private company or a member of a close corporation is subject to the deduction of employees tax on a monthly basis as from 1 March 2002.  |
| <b>Members of close corporation</b>            | <p>The same rules for the deduction of employees tax from the remuneration of directors of private companies apply to members of close corporations.</p> <p>The definition of a “director” in section 1 of the Act includes a person who, in respect of a close corporation, holds any office or performs any functions similar to the functions of a director of a company other than a close corporation. The definition of a “company” in section 1 of the Act includes a close corporation.</p>   |
| <b>Important</b>                               | Monthly employees tax must be determined on the higher of the actual and the deemed remuneration of directors of company. Where the deemed remuneration is used, the employees tax is payable by the private companies and must be calculated on a deemed amount which is based on the directors’ remuneration that accrued in respect of the last tax year divided by the number of months he was employed as a director during that year. If the remuneration has not been determined for the last tax year, the remuneration for the tax year preceding the last tax year, increased by 20%, must be used. Where the actual remuneration is used, employees tax is payable by the director and must be calculated on the actual remuneration.  |
| <b>Determination of employees tax</b>          | The employees tax payable must be determined on the higher of the actual remuneration of a director or an amount of remuneration deemed to have been received by a director.  |
| <b>Deemed minimum remuneration</b>             | <p>A director is deemed to have received a minimum amount of remuneration every month. The minimum amount is determined by the formula —</p> $Y = \frac{T}{N}$ <p>in which —</p> <p><b>‘Y’ represents</b> the monthly amount to be determined;</p> <p><b>‘T’ represents</b> the remuneration of the director paid or payable by that private company in respect of the last year of assessment of that director, provided that:</p> <ul style="list-style-type: none"> <li>• If the remuneration for the last year of assessment has not been determined as yet, then the remuneration of the preceding year must be used, but it must be increased by an amount equal to 20 per cent of that remuneration.</li> <li>• If the remuneration for the year preceding the last year of assessment has also not been determined as yet, then the company must request the Commissioner to determine the remuneration for the purposes of the formula.</li> <li>• The following must be taken into account — <ul style="list-style-type: none"> <li>□ lump sum payments contemplated in paragraph (d), (e) and (f) of the definition of “gross income” in section 1 of the Act must be excluded;</li> <li>□ gains made on the exercise, cession or release of a right to acquire any marketable security contemplated in section 8A of the Act must be excluded;</li> <li>□ allowable contributions to pension and/or retirement annuity funds may be deducted; and</li> <li>□ in the case of a director over 65 years, the contributions by the director to a registered medical aid scheme may be deducted.</li> </ul> </li> </ul> <p><b>‘N’ represents</b> the number of completed months in the year of assessment in respect of which ‘T’ was derived.</p> |
| <b>‘T’ in the formula cannot be determined</b> | Where the deemed remuneration cannot be determined in the prescribed manner as a result of the fact that the remuneration of the director has not been determined for the relevant years of assessment, SARS must be approached to make the determination.  |

|   |   |
|---|---|
| <b>Important</b>                                    | Where the PAYE on the actual remuneration exceeds the employees tax calculated on the deemed remuneration, the PAYE on the deemed remuneration must be paid by the company and the difference must be paid by way of a deduction from the director's actual remuneration. If the converse applies in that the PAYE on the deemed remuneration exceeds the employees tax on the actual remuneration, the PAYE on the amount deemed to be remuneration must be paid by the company.   |
| <b>Right of recovery</b>                            | The employer has the right to recover the PAYE on the deemed remuneration from the director. This recovery may be from future remuneration payable to the director. However, the company can arrange with the director to recover the PAYE on the deemed remuneration from the director's current remuneration.   |
| <b>Director status changes to employee</b>          | Where the person ceases to be a director but remains an employee of the company, the formula must no longer be used and PAYE must be deducted from remuneration that is actually paid or is payable to the employee. Only one IRP 5 needs to be issued for the year.  |
| <b>Director appointed during tax year</b>           | Where a person is appointed as a director of a private company during the year of assessment and the director was not previously an employee of that company, PAYE will be payable on the actual remuneration which is paid or is payable to the director during that year of assessment. The formula will not be applied to deem any remuneration to have accrued to the director in the year of appointment. However, where the newly appointed director was previously an employee of the company, the formula will be applicable.   |
| <b>Relief</b>                                       | Relief can be obtained from SARS where there is a verifiable reason for hardship. In these situations, SARS has the discretion to issue a directive to reduce the amount of PAYE payable.   |
| <b>Please note</b>                                  | The amount of tax that the company pays in respect of the deemed remuneration of each director of a private company is not considered to be a loan granted to that director for the purposes of the Seventh Schedule i.e. it does not give rise to an interest-free loan fringe benefit. It is an amount for which the company is liable for in terms of paragraph 11C(2) of the Fourth Schedule.   |
| <b>Calculation of SDL and UIF</b>                   | As the remuneration of a private company director will fall within the definition of "remuneration", the remuneration must be brought into account in the calculation of SDL and UIF.   |
| <b>Remuneration determined in the next tax year</b> | <p>Circumstances may arise where the remuneration of a director or portion thereof accrues in a year of assessment but the quantum of the remuneration is only determined in a later year.</p> <p><b>Example:</b> The service contract of a director may provide that the director is entitled to a bonus of 10% of the company's profits for the year ending on 28 February 2003. The financial accounts of the company are only finalised on 30 June 2003 when the quantum of the director's bonus can be determined.</p> <p>As long as the accrual of the bonus is not dependant on any other condition which may happen after the 2003 tax year, the bonus will accrue in the 2003 tax year. The bonus which is eventually quantified in the 2004 tax year will not, however, be included in the calculation of the actual remuneration for the determination of PAYE in either of the 2003 or 2004 tax years. Instead it will be included in the calculation of the deemed remuneration for the 2004 tax year (which must be re-calculated at the time of determination). This is done in terms of the discretion of the Commissioner in paragraph 2(1).</p> |
| <b>Employees tax</b>                                | SITE is not deductible from the remuneration of directors because their remuneration is specifically excluded from the definition of "net remuneration". Employers must therefore only deduct PAYE from the remuneration of directors.  |

**IRP 5**

The remuneration shown on the IRP 5 must be the amount of actual remuneration which is paid or is payable to the director for the year of assessment. The amount of PAYE shown on the IRP 5 will be the sum of the PAYE that was deducted from the actual remuneration of the director and the PAYE paid by the company in respect of the deemed remuneration of that director.

The director is not be entitled to receive an employees tax certificate in respect of the amount of employees tax paid by the company on the deemed remuneration if the company has not recovered the employees tax from the director.

The salaries paid to directors must be reflected under code 3615 on the IRP 5 and all other components of the remuneration (bonus, allowance, benefits, etc) must be reflected against the existing codes.

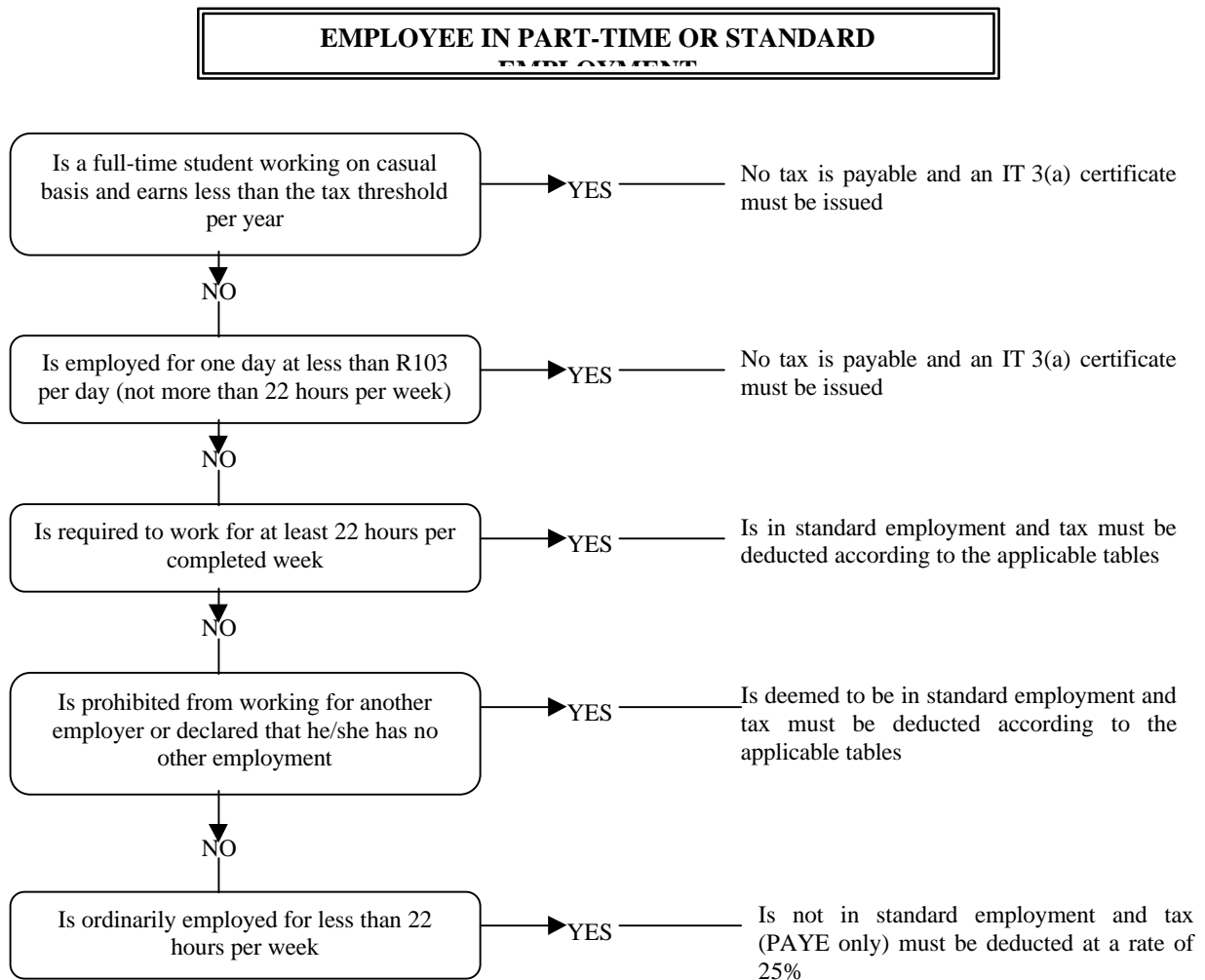
## CLASSIFICATION OF PAYMENTS

### 48. STANDARD EMPLOYMENT

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 11B of the Fourth Schedule definition: “standard employment”  |
| <b>Meaning</b>              | <p>Any employment where an employee (including scholars and students), is required to render service to a single employer for a period of at least 22 hours in every full week providing that no regard shall be had to —</p> <ul style="list-style-type: none"> <li>• Periods of temporary absence of the employee due to leave or exceptional circumstances; or</li> <li>• Any temporary reduction in working hours imposed by the employer, for instance due to a reduction in the demand of the company’s product, the employer imposes a temporary working week of less than 22 hours; or</li> <li>• Any employment where an employee is required to work for less than 22 hours a week and the employee furnishes a written declaration that he/she will not render services to any other employer, for the period that such employment is held.</li> </ul> |
| <b>Important</b>            | <p>If the employer conducts his business in such a manner that employees render service on a regular or frequent basis for such periods as may be required by the employer and the Commissioner has, after consultation with the employer or with any body or association on which the employer is represented, directed that the employment of such employees shall be standard employment. He may further instruct the employer as to the manner in which employees tax must be deducted.</p> <p><b>Example:</b> An employment agency which hires out employees to various businesses for short periods to act as temporary typists, receptionists, secretaries or telephone operators and the relevant employees declare in writing that they have no other work.</p>  |
| <b>Method of deduction</b>  | The weekly and monthly tables are used and the annual table is used at the end of the tax period or tax year to determine SITE.   |

### 49. 25% DEDUCTION (NON STANDARD EMPLOYMENT)

|                  |   |
|------------------|---|
| <b>Meaning</b>   | Employees tax is deductible at the rate of 25% in respect of employees (including scholars and students), who work for less than 22 hours per week or without reference to a period.  |
| <b>Examples</b>  | <ul style="list-style-type: none"> <li>• Workers not in standard employment employed on a daily basis that are physically paid daily.</li> <li>• Casual commissions paid, such as “spotter’s fees”.</li> <li>• Casual payments to casual workers for irregular services rendered or occasional services.</li> <li>• Fees paid to part-time lecturers.</li> <li>• Honoraria paid to office bearers of organisations, clubs, etc.</li> </ul>  |
| <b>Excluded</b>  | <ul style="list-style-type: none"> <li>• Where an employee is employed on a regular basis for less than 22 hours per week and furnishes the relevant employer with a written declaration that he/she does not render services to another employer, he/she is regarded as being in standard employment and the appropriate weekly or monthly tables must be applied.</li> <li>• Pensions paid to pensioners.</li> <li>• Commission agents not in possession of a Tax directive (IRP 3).</li> </ul> |
| <b>Important</b> | Where the employer is in possession of a tax directive in respect of a part-time employee, tax must be deducted according to the instructions on the directive.   |
| <b>IRP 5</b>     | As the abovementioned can not be regarded as net remuneration from standard employment, the employees tax deducted must be reflected as PAYE on the IRP 5 certificate.  |



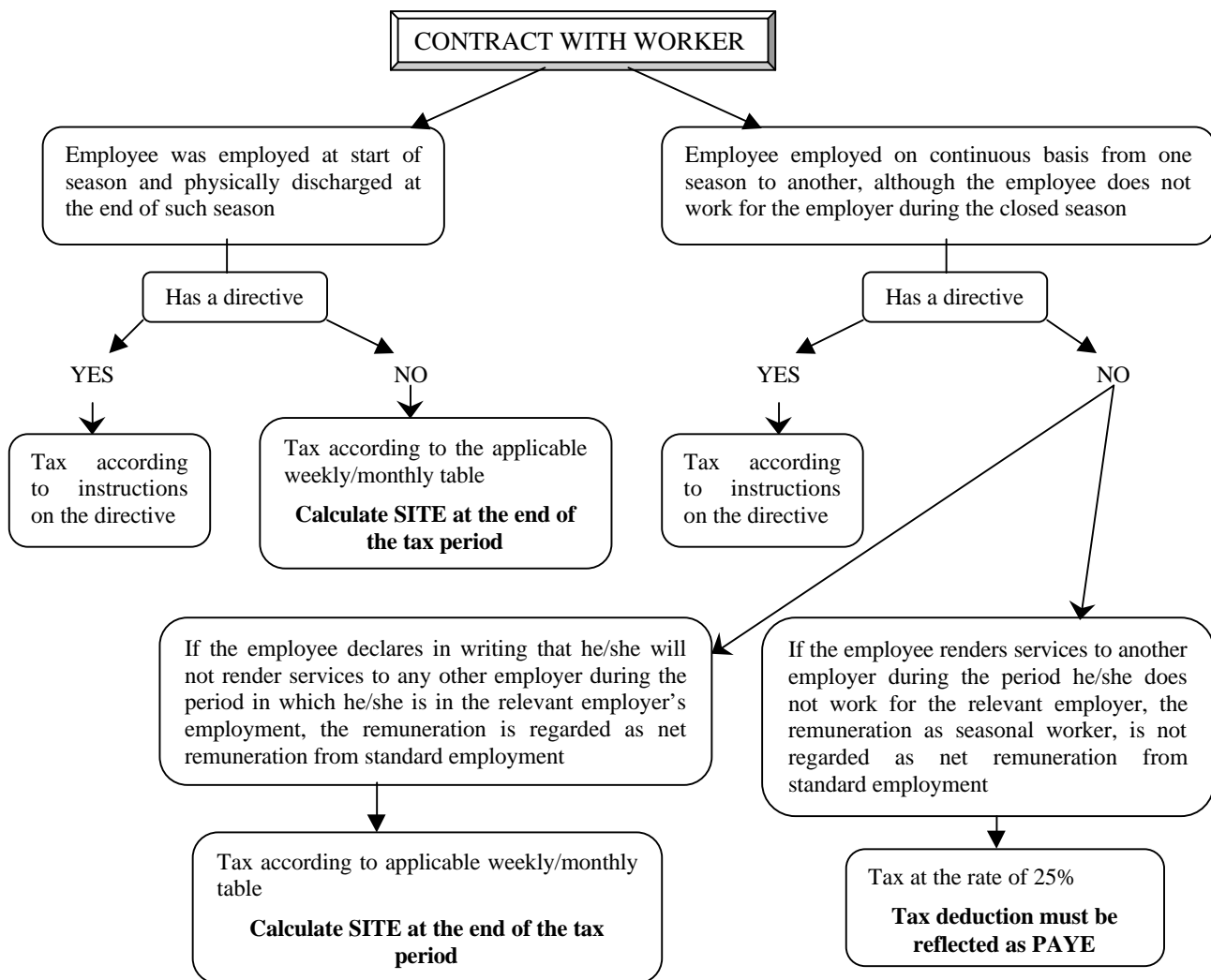
## 50. SEASONAL WORKERS

**Meaning** Is a person who is only employed during a peak period for a specific period.

- Examples**
- Persons who are employed on a fruit farm during the picking season to pick and pack fruit.
  - Persons employed on a sheep farm to assist with either the lambing or shearing.
  - Factories that require additional help during the canning season.

**Guidelines**

Use the flow chart below to determine which deduction tables to use and whether or not SITE is applicable.

**Please note:**

- A tax period commences at the date the employee was employed and ends on the date his/her employment was terminated.
- If the season extends over the following tax year, the employer must issue two IRP 5 certificates in respect of the two tax periods.

**Example:** The employee will have two tax periods where a season extends from 15 November 2002 to 20 May 2003, namely —

- ❑ 15 November 2002 to 28 February 2003 (2003 tax year); and
- ❑ 1 March 2003 to 20 May 2003 (2004 tax year).

There will be two IRP 5 certificates issued for the two tax periods as the employee will have two tax periods in one service period.

## 51. STUDENTS AND SCHOLARS

**Meaning**

Full-time students and scholars do not fall in a specific category, they are taxed in the same manner as any other employee. The employer must determine, according to the guidelines for standard employment and the 25%-deduction, how the tax should be determined.

## 52. INCOME TAXED AT AVERAGE RATES

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Section 5(10)  |
| <b>Meaning</b>              | Any remuneration taxable at the taxpayer's average rate, better known as the rating amount, for example, a lump sum payment from a pension, provident and/or retirement annuity fund or where an employee's income includes special remuneration (e.g. proto teams). |
| <b>IRP 5</b>                | The tax deducted must be reflected as PAYE.  |

## 53. ANNUITIES

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: "remuneration"   |
| <b>Meaning</b>              | Annuities payable other than by a pension fund, provident fund or benefit fund.<br><b>Example:</b> A purchased annuity or an annuity from a retirement annuity fund. |
| <b>IRP 5</b>                | The tax deducted must be reflected as PAYE.  |

## 54. ANNUAL PAYMENTS

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 1 of the Fourth Schedule, definition: "remuneration"   |
| <b>Meaning</b>              | An annual payment is an amount of net remuneration that is, in accordance with the employee's conditions of service or the employer's practice, paid in a lump sum to the employee or it is an amount which is calculated without reference to a period.   |
| <b>Examples</b>             | <ul style="list-style-type: none"> <li>• Annual bonus</li> <li>• Incentive bonus</li> <li>• Leave pay – resignation</li> <li>• Encashment of leave</li> <li>• Merit awards</li> <li>• Backdated payments in respect of salary/wages/bonus</li> <li>• An amount paid to a mineworker for picking up a diamond</li> <li>• An amount paid to an employee for a proposal to simplify work procedures</li> <li>• A bonus or an incentive amount paid to an employee to retain his services for a specific period. Where this amount is repayable by the employee on termination of his service prior to the end of the contract period, the employees tax paid on this amount may, under no circumstances be refunded to the employee.</li> </ul> |
| <b>Please note</b>          | The employer must make an application for a tax directive to SARS, before a lump sum is paid in respect of backdated payments in respect of salary/wages/bonus which extended over previous tax years.   |
| <b>IRP 5</b>                | The total of all annual payments received during the tax year must be reflected under code 3605.   |

## ALLOWANCES

### 55. SUBSISTENCE ALLOWANCE

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 8(1)(a) read with section 8(1)(c)   |
| <b>Meaning</b>              | Any allowance given to an employee or a holder of any office for expenses incurred or to be incurred in respect of personal subsistence and incidental costs (for example, accommodation and meals).  |
| <b>Important</b>            | Compensation or an allowance paid to employees who reside far away from their normal place of employment or who do not spend the night away from home is not regarded as a subsistence allowance and is subject to employees tax. This also applies in the case of a labour broker.   |
| <b>Excluded</b>             | <p>Where the employee is, by reason of his duties obliged to spend at least one night away from his usual place of residence, the amount will be deemed to have been expended on personal subsistence and incidental costs if:</p> <ul style="list-style-type: none"> <li>• <b>Travel within the common monetary area</b> — the amount does not exceed R65 per day.</li> <li>• <b>Travel outside the common monetary area</b> — the amount does not exceed an amount equal to the actual cost of accommodation, plus 120 US dollars per day, or the equivalent thereof in the currency provided, in respect of meals and incidental costs.</li> </ul> <p>The amounts laid down in respect of travelling abroad will only apply in respect of continuous periods spent outside the Republic not exceeding six weeks. It is also applicable to employees who are ordinarily resident in the Republic.</p> |
| <b>Common monetary area</b> | The common monetary area consists of Lesotho, Namibia, Swaziland and the Republic of South Africa.  |
| <b>IRP 5</b>                | <p>In cases where the abovementioned amounts and periods are exceeded, employees tax must not be deducted but the TOTAL allowance paid must be declared in FULL on the IRP 5 certificate under code 3704.</p> <p>In cases where the abovementioned amounts and periods are not exceeded, the allowance is not taxable but the amount must be declared in FULL on the IRP 5 under code 3705.</p>   |
| <b>Please note</b>          | An allowance of this nature cannot form part of the remuneration package of an employee. It is an amount paid by an employer to the employee in addition to the employee's normal remuneration.   |

### 56. TRAVEL ALLOWANCE

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 8(1)(b)   |
| <b>Meaning</b>              | <p>Any allowance paid or advance given to an employee in respect of travelling expenses for business or private purposes. The provisions deem any allowance or advance in respect of travelling expenses not to have been expended on business travelling to the extent that it has been spent on private travelling (this includes travelling between the employee's place of residence and his place of employment).</p> <p>The following two situations are envisaged, namely —</p> <ul style="list-style-type: none"> <li>• a travel allowance given to an employee to finance transport (for example, a set rate or amount per pay period); and</li> <li>• a reimbursement given to an employee based on actual travel.</li> </ul> |

|                                     |   |
|-------------------------------------|---|
| <b>Reimbursive travel allowance</b> | <p>Where an allowance or advance is based on the actual distance travelled for business purposes (that is excluding private use), the amount expended on business is deemed to be the actual distance travelled, multiplied by the rate per kilometre fixed by the Minister of Finance (currently R1,53 per kilometre OR the rate determined according to Schedule A).</p> <p>The rate per kilometre (as determined) may only be used where the distance travelled for business purposes does not exceed 8 000 kilometres for the tax year and no other compensation is payable by the employer.</p>  |
| <b>Vehicle let to the employer</b>  | <p>Where an employee, his spouse or his child owns or leases a motor vehicle (whether directly or indirectly by virtue of an interest in a company, trust or otherwise) and such vehicle is let to the employer or associated institution in relation to the employer, the sum of the rental paid by the employer together with any expenditure in respect of the vehicle which is borne by the employer, is deemed to be a travel allowance. This deemed travel allowance must be declared as such and the employee will be entitled to claim expenses incurred for business travel as a deduction on assessment.</p> <p><b>Please note:</b> The rental received by the employee must not be declared as rental income but as a travel allowance. Although the employee obtains the right of use of the vehicle from his employer, he is not subject to tax on the benefit arising from the private use of such motor vehicle.</p>                                 |
| <b>Important</b>                    | <p>Where a travel allowance is paid in addition to a reimbursive allowance or vice versa, both amounts will be combined on assessment. This combined allowance will be treated as a travel allowance.</p>   |
| <b>IRP 5</b>                        | <p>50% of the travel allowance paid to an employee, is subject to the deduction of employees tax and the total allowance must be reflected on the IRP 5 certificate under code 3701. The employees tax deducted in respect of the travel allowance must be reflected as PAYE, even where the rest of the employee's remuneration is only subject to SITE.</p> <p>An allowance or advance, which is based on the actual distance travelled for business purposes, is not subject to employees tax but the full amount must be reflected on the IRP 5 —</p> <ul style="list-style-type: none"> <li>• under code 3703 where the reimbursive allowance does not exceed 8 000 kilometres and the rate per kilometre limitation and no other compensation is paid to the employee.</li> <li>• under code 3702 where the reimbursive allowance exceeds 8 000 kilometres or the rate per kilometre limitation or any other compensation is paid to the employee.</li> </ul> |

**TABLE HEREUNDER SHOWS IN WHICH CIRCUMSTANCES A TRAVEL ALLOWANCE IS SUBJECT TO EMPLOYEES TAX**

| <b>The following travel allowance must be reflected on the IRP 5:</b>  | <b>Must PAYE be deducted?</b>               | <b>Code</b>  |
|--|---|--------------|
| A fixed allowance is paid.   | Yes   | 3701         |
| Fuel and expenses paid by the employer (e.g. petrol, garage and maintenance cards).  | Yes   | 3701         |
| Reimbursed at not more than the rate per kilometre and travels not more than 8 000 kilometres. No other travel allowance is received.  | No  | 3703         |
| Reimbursed at not more than the rate per kilometre and travels not more than 8 000 kilometres. Receives a travel allowance or certain expenses are paid for by the employer. | No (reimbursement)<br>Yes (fixed allowance) | 3702<br>3701 |
| Reimbursed at not more than the rate per kilometre and travels more than 8 000 kilometres. No other travel allowance is received.  | No  | 3702         |
| Reimbursed at not more than the rate per kilometre and travels more than 8 000 kilometres. Receives a travel allowance or certain expenses are paid for by the employer.     | No (reimbursement)<br>Yes (fixed allowance) | 3702<br>3701 |
| Reimbursed at a rate exceeding the rate per kilometre.   | No  | 3702         |

**SCHEDULE A – RATES PER KILOMETRE**

The rates per kilometre are divided into three components, namely: fixed cost, fuel cost and maintenance cost.

**Fixed cost element:** The fixed cost element covers the cost for depreciation, loss of interest, licensing and assurance for the year. The rate per kilometre for the fixed cost element must be divided by the total distance travelled in the vehicle during the tax year. In cases where the vehicle has been used for business purposes for only a portion of the year, the fixed cost element is reduced in the same ratio as the period of use for business purposes bears to 365 days.

**Fuel and maintenance costs:** Fuel and maintenance costs are based on a rate per kilometre, depending on the defined value of the vehicle.

| SCHEDULE A | Where the value of the vehicle –  | Fixed cost<br>R | Fuel cost<br>c | Maintenance cost<br>c |
|------------|---|-----------------|----------------|-----------------------|
|            | does not exceed R 30 000  | 16 916          | 23,1           | 17,1                  |
|            | exceeds R 30 000, but does not exceed R 35 000  | 18 984          | 23,5           | 17,3                  |
|            | exceeds R 35 000, but does not exceed R 40 000  | 21 051          | 23,8           | 17,8                  |
|            | exceeds R 40 000, but does not exceed R 45 000  | 23 116          | 24,3           | 18,5                  |
|            | exceeds R 45 000, but does not exceed R 50 000  | 25 197          | 24,8           | 19,2                  |
|            | exceeds R 50 000, but does not exceed R 55 000  | 27 670          | 25,3           | 19,9                  |
|            | exceeds R 55 000, but does not exceed R 60 000  | 29 778          | 25,5           | 20,6                  |
|            | exceeds R 60 000, but does not exceed R 70 000  | 33 873          | 25,9           | 21,3                  |
|            | exceeds R 70 000, but does not exceed R 80 000  | 38 102          | 26,1           | 22,2                  |
|            | exceeds R 80 000, but does not exceed R 90 000  | 40 538          | 26,3           | 22,7                  |
|            | exceeds R 90 000, but does not exceed R100 000  | 44 535          | 26,5           | 23,4                  |
|            | exceeds R100 000, but does not exceed R110 000  | 48 533          | 26,8           | 24,1                  |
|            | exceeds R110 000, but does not exceed R120 000  | 51 110          | 27,5           | 24,8                  |
|            | exceeds R120 000, but does not exceed R130 000  | 54 990          | 28,1           | 25,5                  |
|            | exceeds R130 000, but does not exceed R140 000  | 58 803          | 28,9           | 26,2                  |
|            | exceeds R140 000, but does not exceed R150 000  | 62 677          | 29,4           | 26,9                  |
|            | exceeds R150 000 [Fixed cost = R62 677 + (R3 874 for every R10 000 or part thereof by which the value of the vehicle exceeds R150 000)] |                 | 29,4           | 26,9                  |

**Value of a motor vehicle**

**Vehicle was acquired under a *bona fide* agreement or sale of exchange:** The original cost of the vehicle to the employee, including sales tax or value added tax borne by him, but excluding any finance charges or interest payable by him in respect of his acquisition of the vehicle.

**Vehicle was acquired under a financial lease:** A financial lease as contemplated in paragraph 1 of Schedule 4 of the Sales Tax Act, 1978 (Act No. 103 of 1978), or a lease agreement contemplated in paragraph (b) of the definition of “instalment credit agreement” in section 1 of the Value Added Tax Act, 1991, held by the recipient of the allowance; or was held by him under such a financial lease and the ownership thereof was acquired by him on the termination of the lease, the cash value thereof as determined under paragraph 2 on the said Schedule 4 or the cash value thereof as contemplated in the definition of “cash value” in section 1 of the Value Added Tax Act, together with any sales tax or value added tax paid by the lessor under such financial lease.

**In any other case:** The market value of the motor vehicle at the time when the recipient first obtained the vehicle or the right of use thereof, together with an amount equal to the sales tax or value added tax which would have been payable in respect of the purchase of the vehicle if it was purchased by the recipient at such time at a price equal to such market value.

**Example:** An employee owns a vehicle with a value of R66 500 and receives allowances in respect of the vehicle amounting to R2 500 per month for the entire 2003 tax year. During the tax year he travels 42 000 kilometres, but has not kept accurate records of business and private trips.

|   |          |          |     |                |                       |
|---|----------|----------|-----|----------------|-----------------------|
| Fixed cost element according to Schedule A = R33 873              |          |          |     |                |                       |
| Fixed cost per kilometre is $R33\,873 \div 42\,000 = 80,65$ cents |          |          |     |                |                       |
| Total kilometres travelled (limited to 32 000) .....              |          |          |     |                | 32 000                |
| Kilometres deemed for private purposes .....                      |          |          |     |                | 14 000                |
| Kilometres deemed for business .....                              |          |          |     |                | 18 000                |
| Fixed cost (18 000 x 80,65c) .....                                |          |          |     | R14 517        |                       |
| Fuel and maintenance cost [(25,9c + 21,3c) x 18 000 .....         |          |          |     | <u>R 8 496</u> |                       |
| Business expenses .....   |          |          |     | <u>R23 013</u> |                       |
| Allowance received  | (R2 500  | x        | 12) |                | R30 000               |
| .....   |          |          |     |                |                       |
| <b>Less:</b>  | Business | expenses |     | –              | <u>R23 013</u>        |
| .....   |          |          |     |                |                       |
| <b>TAXABLE</b>  |          |          |     | <b>AMOUNT</b>  | <u><b>R 6 987</b></u> |
| .....   |          |          |     |                |                       |

If the employee, mentioned in the example above, had travelled only 11 000 kilometres during the tax year and had not kept accurate records of business and private trips, the total distance, being less than 14 000 kilometres, would be deemed to be private travelling and he would not be allowed any deduction of expenses against the allowance received.

**Employer sells his motor vehicle to his employee** and pays the employee a travelling allowance, the “value” of the vehicle which must be applied for the purposes of section 8(1)(b) of the Act, is the selling price (paid by the employee for the vehicle) and not the original purchase price (value) to the employer.

## 57. ALLOWANCE TO A HOLDER OF A PUBLIC OFFICE

**Reference to the Act** Section 8(1)(d) and 8(1)(e)

**Meaning** Any allowance granted to the holder of a public office to enable him to defray expenditure incurred by him in connection with his office, is deemed to have been expended by him to the extent that he has actually incurred expenses for the purposes of his office in respect of —

- secretarial or duplicating services, stationery, postage, telephone calls;
- the hire and maintenance of office accommodation;
- travelling;
- hospitality extended at any official or civic function which the holder of the office is by reason of the nature of such office normally expected to arrange;
- hospitality of a casual nature – the total amount which may qualify under this heading, is the lesser of R2 500 or 5% of the remuneration and allowances he receives in respect of the office;
- subsistence and incidental costs incurred.

**Who is a holder of a public office** A holder of a public office is:

- the President, Deputy President, a Minister, Deputy Minister, a member of the National Assembly, a permanent delegate to the National Council of Provinces, a Premier, a member of an Executive Council or a member of a provincial legislature;
- any member of a municipal council, a traditional leader, a member of a provincial House of Traditional Leaders and a member of the Council of Traditional Leaders; and
- a person occupying the office of president, chairman, or chief executive officer of any non-profit organisation, shown to the satisfaction of the Commissioner to be organised on a national or regional basis to represent persons with a common interest and the funds of which are derived wholly or mainly from subscriptions from members or donations from the general public.

|                      |   |
|----------------------|---|
| <b>Employees tax</b> | A 50% portion of the total allowance is subject to employees tax.   |
| <b>Important</b>     | Some local authority council members are temporary employees (not in standard employment) in receipt of an allowance only. If only an allowance is paid to such an employee, 50% of the total allowance is deemed as remuneration from which employees tax must be recovered at a rate of 25%.<br>If the allowance is paid to a member who is a full-time employee (in standard employment), to reimburse him for expenses which were incurred in respect of official duties, the tables must be applied on 50% of the total allowance. |
| <b>IRP 5</b>         | Although only a percentage of the allowance is subject to employees tax, the full amount of the allowance must be reflected under code 3708.  |

## 58. TRANSFER COSTS (RELOCATION ALLOWANCE)

|   |   |
|---|---|
| <b>Reference to the Act</b>             | Section 10(1)(nB)   |
| <b>Meaning</b>                          | Any benefit an employee may have enjoyed by reason of the fact that his employer has borne certain expenditure incurred in consequence of the employee's relocation from one place of employment to another or on the appointment of the employee or on termination of the employee's employment, may be exempt from tax.   |
| <b>Expenditure exempt from tax</b>      | Where the employer has borne the expenses (costs) set out below, it will be exempt from tax — <ul style="list-style-type: none"> <li>• the transportation of the employee, members of his household and personal goods from his previous place of residence to his new place of residence;</li> <li>• any costs as the Commissioner may allow which have been incurred by the employee in respect of the sale of his previous residence and in settling in permanent residential accommodation at his new place of residence;</li> <li>• the cost of renting temporary residential accommodation for the employee and members of his household during a period which ends 183 days after his transfer took place or after his date of appointment.</li> </ul>   |
| <b>Please note</b>                      | It is immaterial whether the employer pays the creditors directly or reimburses the employee for any of the abovementioned expenses.  |
| <b>Important</b>                        | A transfer which does not necessitate a change of residence does not fall within the ambit of the exemption.  |
| <b>Reimbursement of actual expenses</b> | The following items are exempt from tax if the employer reimburses the employee for the actual expenditure incurred and must be reflected under code 3714 on the IRP 5 certificate — <ul style="list-style-type: none"> <li>• Bond registration and legal fees;</li> <li>• Transfer duty;</li> <li>• Cancellation of bond; and</li> <li>• Agent's commission on sale of previous residence.</li> </ul> <p><b>Please note:</b> To simplify the administration, it will be acceptable and treated as tax free if an amount equal to one month's basic salary is paid to the employee to cover settling-in costs (excluding those related to transport, temporary accommodation and purchase and/or sale of residence).</p> <p><b>Settling-in</b> costs includes the following and must be reflected on the IRP 5 certificate under code 3714 —</p> <ul style="list-style-type: none"> <li>• New school uniforms;</li> <li>• Replacement of curtains;</li> <li>• Motor vehicle registration fees; and</li> <li>• Telephone, water and electricity connection.</li> </ul> |

|                                  |  |
|----------------------------------|--|
| <b>Expenditure fully taxable</b> | Should payments be made by the employer in respect of the following two items, they will constitute taxable benefits in the hands of the employee concerned and be subject to the deduction of employees tax and must be reflected on the IRP 5 certificate under code 3713: <ul style="list-style-type: none"> <li>• Payments to reimburse the employee for loss on the sale of a previous residence during transfer is taxable and will not qualify for the exemption.</li> <li>• Architect's fees for the design or alteration of a new residence.</li> </ul> |
| <b>IRP 5</b>                     | If the expenditure is exempt from tax the amount must be reflected under code 3714 on the IRP 5 certificate and in cases where the expenditure is fully taxable the amount must be reflected under code 3713 on the IRP 5 certificate.   |

## 59. BURSARIES OR SCHOLARSHIPS

|   |   |
|---|---|
| <b>Reference to the Act</b>                               | Section 10(1)(q)  |
| <b>Meaning</b>  | Any <i>bona fide</i> bursary or scholarship or bursary granted to enable or assist any person to study at a recognised educational or research institution.   |
| <b>Taxable benefit</b>                                    | If the scholarship or bursary has been granted by an employer or an associated institution to an employee or to a relative of such employee in circumstances indicating that such scholarship or bursary would not have been granted had that employee not been an employee of that employer. In this case, the benefit will be taxable if the following conditions are present — <ul style="list-style-type: none"> <li>• any remuneration to which the employee was entitled or might in future have become entitled was in any manner whatsoever reduced or forfeited as a result of the grant of such bursary, in other words, a salary sacrifice;</li> <li>• in the case of a scholarship or bursary granted to enable or assist any such relative of an employee to study, if the remuneration derived by the employee during the tax year exceeded R60 000; and</li> <li>• to so much of a bursary as in the case of such relative exceeded R2 000 during the tax year.</li> </ul> |
| <b>Exempt from tax</b>                                    | The benefit is exempt from tax and the conditions (as mentioned above) are not applicable where an employer operates a bursary scheme which is open to the general public and is not in any way limited to employees or relatives of employees of a specific employer, organisation or other institution.<br>Expenditure in connection with internal or on-the-job training or courses presented by other institutions on behalf of the employer, does not represent a taxable benefit in the hands of the employees, provided that the training is job-related and ultimately for the employer's benefit. The following are examples of this type of training: <ul style="list-style-type: none"> <li>• Computer and word processing courses.</li> <li>• Management and administration courses.</li> <li>• Bookkeeping courses.</li> <li>• Sales courses.</li> <li>• Courses in operating office and technical equipment.</li> <li>• Language courses for employees.</li> </ul>          |
| <b>Please note</b>  | To the extent that a <i>bona fide</i> bursary does not qualify for the exemption, it is taxable in the employee's hands.  |
| <b>Bursaries and study loans taxed as fringe benefits</b> | <ul style="list-style-type: none"> <li>• Low-interest or interest-free loans granted by the employer to further the employee's studies, are not regarded as bursaries, but as low or interest-free loans upon which no value is placed.</li> <li>• Where the employee is, however, not required to repay the loan, he will have received a taxable benefit in terms of paragraph 2(h) of the Seventh Schedule and employees tax must be deducted. This taxable benefit is seen as an annual payment for SITE purposes.</li> </ul>   |

|                                       |  |
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|                                       | <ul style="list-style-type: none"> <li>Where an employer rewards an employee for obtaining a qualification, successful completion of a study course or reimburses the employee for study expenses, such reward or reimbursement of study expenses will represent, in the case of the reward, taxable remuneration, and in the case of the reimbursement of study expenses, a taxable benefit in terms of paragraph 2(h) of the Seventh Schedule.</li> </ul>  |
| <b>Determination of tax liability</b> | <ul style="list-style-type: none"> <li>Only the taxable portion of bursaries paid to an employee or a family member of an employee, is subject to the deduction of employees tax.</li> <li>Any bursary, which is granted subject to the condition of repayment, due to non-fulfillment of conditions stipulated in a written agreement, will be treated as a <i>bona fide</i> bursary until such time as the non-compliance provisions of the agreement are invoked. In the tax year in which such provisions are invoked, the amount of the bursary will be regarded as a loan and, any benefit which an employee may have received by way of an interest-free or low-interest loan, will constitute a taxable benefit in terms of paragraph 2(f) of the Seventh Schedule.</li> </ul>     |
| <b>Important</b>                      | <p>The bursary must not be connected to a salary sacrifice.<br/>The taxable benefit of a bursary is regarded as an annual payment for SITE purposes.</p>   |
| <b>Example</b>                        | <p>An employer granted a bursary of R5 000 to each of the employee's two children. The employee earns an annual salary of R34 000, a bonus of R2 000 and he also receives a housing subsidy of R6 000. The employer does not operate a bursary scheme which is open to the general public. Although the employee's remuneration does not exceed R60 000 per annum, the bursaries are paid in consequence of services rendered by him. The bursaries of R5 000 each exceed the exemption limit of R2 000 per relative, but only the taxable portion of R6 000 (R10 000 – R4 000) is subject to the deduction of employees tax in the hands of the employee.</p> <p>If the employee's remuneration, however, exceeds R60 000 per annum, the bursaries (R10 000) will be taxable in full.</p> |
| <b>IRP 5</b>                          | It is only the taxable portion of bursaries which must be reflected on the employee's IRP 5 certificate under code 3809.   |

## 60. SHARE INCENTIVE SCHEMES

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Section 10(1)(nE) and 10(1)(nH)  |
| <b>Meaning</b>              | <p>An amount (including any taxable benefits) received by or accrued to an employee under a share incentive scheme operated for the benefit of employees which was derived –</p> <ul style="list-style-type: none"> <li>upon the cancellation of a transaction under which the employee purchased the shares under the scheme; or</li> <li>upon repurchase by the employee at a price not exceeding the selling price to him of the shares under the scheme,</li> </ul> <p>is exempt from tax, if the employee does not receive compensation or a consideration in excess of the purchase price he actually paid for the shares.</p> |
| <b>Please note</b>          | This section, in effect exempts from tax the benefit that is commonly called the "stop loss" benefit, that can accrue in terms of share incentive schemes.   |
| <b>IRP 5</b>                | Employees tax must not be deducted from these amounts and such amounts must be reflected on the IRP 5 certificate under code 3707.   |

## FRINGE BENEFITS AS DEFINED IN THE SEVENTH SCHEDULE

### 61. DEFINITIONS

|  |   |  |     |                                      |     |  |       |   |     |  |       |   |       |
|--|---|--|-----|--------------------------------------|-----|--|-------|---|-----|--|-------|---|-------|
| <b>Reference to the Act</b>                  | Definitions in paragraph 1 of the Seventh Schedule  |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Official rate of interest"</b>           | <p>Where the loan is denominated in the currency of the Republic, the rate of interest fixed by the Minister from time to time by notice in the <i>Gazette</i>.</p> <p>Where the loan is denominated in a foreign currency, a market related rate of interest.</p> <p>The rates which have operated since 1 December 1998 in respect of loans denominated in the currency of the Republic, are as follows:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">• 1 December 1998 to 30 April 1999 .....</td> <td style="text-align: right;">19%</td> </tr> <tr> <td>• 1 May 1999 to 31 August 1999 .....</td> <td style="text-align: right;">16%</td> </tr> <tr> <td>• 1 September 1999 to 29 February 2000 .....</td> <td style="text-align: right;">14,5%</td> </tr> <tr> <td>• 1 March 2000 to 30 September 2001 .....</td> <td style="text-align: right;">13%</td> </tr> <tr> <td>• 1 October 2001 to 28 February 2002 .....</td> <td style="text-align: right;">10,5%</td> </tr> <tr> <td>• 1 March 2002 until further notice .....</td> <td style="text-align: right;">11,5%</td> </tr> </table> | • 1 December 1998 to 30 April 1999 ..... | 19% | • 1 May 1999 to 31 August 1999 ..... | 16% | • 1 September 1999 to 29 February 2000 ..... | 14,5% | • 1 March 2000 to 30 September 2001 ..... | 13% | • 1 October 2001 to 28 February 2002 ..... | 10,5% | • 1 March 2002 until further notice ..... | 11,5% |
| • 1 December 1998 to 30 April 1999 .....     | 19%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| • 1 May 1999 to 31 August 1999 .....         | 16%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| • 1 September 1999 to 29 February 2000 ..... | 14,5%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| • 1 March 2000 to 30 September 2001 .....    | 13%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| • 1 October 2001 to 28 February 2002 .....   | 10,5%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| • 1 March 2002 until further notice .....    | 11,5%   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Taxable benefit"</b>                     | <p>A taxable benefit as contemplated in the Schedule, but excluding —</p> <ul style="list-style-type: none"> <li>• any benefit, the amount or value of which is specifically exempt in terms of <i>section 10</i>;</li> <li>• any benefit provided by a benefit fund in respect of medical, dental and similar services;</li> <li>• any lump sum benefit payable by a benefit, pension, or provident fund, as defined in the Act.</li> </ul>  |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Month"</b>                               | Any of the twelve portions into which any calendar year is divided.   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Consideration"</b>                       | Does not include any consideration in the form of services rendered by the employee.  |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Associated institution"</b>              | <p>Associated institution in relation to an employer, means –</p> <ul style="list-style-type: none"> <li>• where the employer is a company, any other company which is managed or controlled directly or indirectly by substantially the same persons; or</li> <li>• where the employer is not a company, any company which is managed or controlled directly or indirectly by the employer or any partnership of which the employer is a member; or</li> <li>• any fund established mainly for providing benefits for employees or former employees, but excluding – <ul style="list-style-type: none"> <li><input type="checkbox"/> funds established by trade unions and industrial councils; and</li> <li><input type="checkbox"/> funds established for post-graduate research which are not financed by the employer.</li> </ul> </li> </ul>  |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Employer"</b>                            | All persons who are employers for employees tax purposes, including any company, close corporation and the State.   |  |     |                                      |     |  |       |   |     |  |       |   |       |
| <b>"Employee"</b>                            | <p>The definition means any person who receives any remuneration or to whom any remuneration accrues. This includes any director of a company and also previous directors and employees of a company, if such person is the sole shareholder or one of the controlling shareholders in such company.</p> <p><b>Excluding:</b> This definition excludes persons who retired before 1 March 1992, except for the purposes of the provisions which deal with the payment of an employee's debt or the release of an employee from an obligation to pay a debt. Consequently, persons who retired on or after 1 March 1992 are subject to tax in full in respect of any benefit, which they continue to receive, or which is granted after retirement. The granting or continued granting of such benefits is clearly a consequence of services which have been rendered to the employer.</p>   |  |     |                                      |     |  |       |   |     |  |       |   |       |

## 62. OBLIGATION OF EMPLOYER REGARDING FRINGE BENEFITS

|   |  |
|---|--|
| <b>Reference to the Act</b>                     | Paragraphs 3, 4, 17 and 18 of the Seventh Schedule   |
| <b>Meaning</b>                                  | <p>The obligation is placed upon the employer to determine the cash equivalent of the value of a taxable benefit.</p> <p>SARS may, on assessment for normal tax, re-determine the cash equivalent of the taxable benefit if it is considered that the determination is incorrect.</p> <p>If any employee is dissatisfied with the determination of the cash equivalent of the value of a taxable benefit by his employer, SARS may consider the matter and, if necessary, issue a directive.</p> |
| <b>Associated institution granting benefits</b> | <p>Where any associated institution in relation to any employer grants a benefit to an employee of that employer as a reward for services rendered, it constitutes a taxable benefit.</p> <p>The employer must determine the cash equivalent of the value of the taxable benefit as if he had granted it.</p>  |
| <b>Certificates by employers</b>                | Every employer must deliver an IRP 5 certificate to the employee. The nature of the taxable benefit and the cash equivalent of the value thereof must be reflected on the IRP 5 certificate.   |
| <b>Penalty</b>                                  | A penalty equal to 10% of the cash equivalent of the value of the taxable benefit or 10% of the amount by which the cash equivalent is understated may be imposed.   |
| <b>Annual statements by employers</b>           | Employers must declare that all taxable benefits enjoyed by their employees are included in the employees tax certificate issued to employees. This declaration forms part of the IRP 501 reconciliation statement which must be submitted annually by all employers.  |

## 63. BENEFITS GRANTED TO RETIRED EMPLOYEES

|   |  |
|---|--|
| <b>Reference to the Act</b>                                 | Section 10(1)(nG)  |
| <b>Employees who were re-employed before 1 March 1992</b>   | <p>Benefits or advantages granted to employees who, after having retired from full-time service with the employer by whom such benefit or advantage was granted, have been re-employed by such employer on a part-time basis, will be exempt from tax if all of the following conditions are complied with —</p> <ul style="list-style-type: none"> <li>• the cash remuneration received by or accrued to the employee in respect of such part-time employment is payable at a rate not exceeding R5 000 per annum; and</li> <li>• the employee retired from full-time service on or after attaining the age of 60 years or as a result of ill-health or other infirmity; and</li> <li>• the benefit or advantage in question was granted before the employee so retired.</li> </ul> |
| <b>Employees who were re-employed on/after 1 March 1992</b> | The exemption was withdrawn with effect from 1 March 1992. Consequently all benefits granted to a retired employee who is re-employed on or after this date (1 March 1992), will be subject to tax.  |
| <b>Important</b>  | <p>It is important to please note that an employee who retired before 1 March 1992 and has not been re-employed by his last employer, is not subject to tax in respect of any benefit or advantage granted to him by such employer prior to retirement which he still receives after retirement.</p> <p>It is stressed that all benefits enjoyed by a retired employee who retired on or after 1 March 1992 will be subject to tax in his hands irrespective of whether or not he is re-employed by his previous employer.</p>   |

## 64. BENEFITS GRANTED TO RELATIVES OF EMPLOYEES AND OTHERS

**Reference to the Act** Paragraph 16 of the Seventh Schedule

**Meaning** An employee is deemed to have been granted a taxable benefit by his employer if, as a reward for services rendered or to be rendered by the employee –

- the employer has granted a benefit or advantage directly or indirectly to a relative of the employee; or
- anything is done by the employer under any agreement, transaction or arrangement so as to confer any benefit or advantage upon any person other than the employee, whether directly or indirectly,

and the benefit or advantage would have been a taxable benefit if it had been granted to the employee.

**“Relative”  
(Section 1)** Means in relation to any person —

- a) in the first degree: children (own, adopted and/or step) and parents;  
in the second degree: grandchildren, grandparents, brothers and sisters;  
in the third degree: great grandchildren, great grandparents, uncles, aunts, nephews and nieces;
- b) his (or her) spouse and any of the spouse’s relatives related to the spouse in the same manner as in (a) above;
- c) the spouse of any relative referred to in (a) or (b) above.

## 65. TAXABLE BENEFITS

**Meaning** A taxable benefit is deemed to have been granted by the employer in respect of the employee's employment with the employer if, as a benefit or advantage of, or by virtue of such employment or as a reward for services rendered or to be rendered, the employee is granted one of the benefits described in *paragraph 2* of the Schedule.

The schedule lists the following taxable benefits —

- Acquisition of an asset at less than the actual value (money excluded)
- Right of use of a motor vehicle
- Right of use of any asset, other than a motor vehicle
- Meals, refreshments or vouchers that entitle an employee to any meal or refreshment
- Free or cheap accommodation
- Free or cheap services
- Low or interest free loans
- Subsidy in respect of interest
- Subsidy in respect of interest on home loan
- Payment of employee's debt or the release of the employee from the obligation to pay a debt
- Medical fund contributions paid on behalf of an employee

**Please note** Each taxable benefit, the method for determination of the cash equivalent and its specific exclusions are described hereunder.

### 65.1 ACQUISITION OF AN ASSET AT LESS THAN ACTUAL VALUE

**Reference to the Act** Paragraphs 2(a) and 5 of the Seventh Schedule

**Meaning** Any asset consisting of any goods, commodity, marketable security or property of any nature (other than money) acquired by an employee from the employer or any associated institution, for no consideration or for a consideration less than the value of the asset. The difference between the value of the asset and the consideration given (if any) is a taxable benefit.

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| <b>Value</b>                         | <p>The value to be placed on the asset is the market value thereof at the time the employee acquired the asset.</p> <p><b>However —</b></p> <ul style="list-style-type: none"> <li>• Where the asset is movable property and the employer acquired the asset in order to dispose of it to the employee, the value to be placed on the asset is the cost thereof to the employer.</li> <li>• Where the asset is trading stock of the employer, the value to be placed on the asset is the lower of the cost thereof to the employer or the market value.</li> </ul> <p><b>Please note:</b> The market value will be the value to be placed on the benefit where the asset —</p> <ul style="list-style-type: none"> <li>• is marketable securities; or</li> <li>• is an asset which the employer had the right to use prior to acquiring ownership thereof (for example, a leased asset on which the employer had the right to acquire ownership at the end of the lease agreement).</li> </ul> |
| <b>Examples</b>                      | <ul style="list-style-type: none"> <li>• Prizes given to an employee by an employer or any other person by arrangement with the employer, for sales performance, outstanding work, etc.</li> <li>• Benefits enjoyed by employees according to an agreement whereby employees are provided with credit cards and may purchase goods.</li> <li>• In cases where the employer arranges for the employee to acquire an asset from any other person at a discount, a benefit accrues to the employee.</li> <li>• The provision of security for the protection of the private home of an employee in the form of the installing of an alarm system, burglar bars or the provision of armed response.</li> </ul>   |
| <b>Reducing the determined value</b> | <p>Where <b>assets</b> are presented to the employee as an award for bravery or for long service, the value determined is reduced by the lesser of —</p> <ul style="list-style-type: none"> <li>• the cost to the employer of all such assets so awarded to the relevant employee during the year of assessment; and</li> <li>• R5 000.</li> </ul> <p><b>Example:</b> If the value of the asset is R5 600, only R600 will be taxable and reflected on the IRP 5 certificate.</p>  |
| <b>Long service</b>                  | <p><b>Long service</b> means an initial unbroken period of service of not less than 15 years or any subsequent unbroken period of service of not less than 10 years.</p>  |
| <b>No value</b>                      | <p>Assets (other than cash) disposed of to an employee in the following circumstances are not regarded as a taxable benefit —</p> <ul style="list-style-type: none"> <li>• Fuel or lubricants supplied for use in a motor vehicle where the private use of such vehicle is brought into account as a taxable benefit according to other provisions of the Schedule (in other words, a company vehicle).</li> <li>• Meals, refreshments, vouchers, board, fuel, power or water which are brought into account as taxable benefits according to other provisions of the Schedule.</li> <li>• Marketable securities acquired by the exercise by the employee of any right to acquire such marketable security, as is contemplated in <i>section 8A</i>.</li> </ul>   |
| <b>IRP 5</b>                         | <p>The full benefit is subject to employees tax and must be shown on the IRP 5 certificate under code 3801.</p> <p>Employees tax must be deducted in the month during which the asset is acquired by the employee. If the amount of employees tax to be deducted is excessive in relation to the employee's remuneration for that month, the deduction of the tax in respect of the benefit may be spread over the balance of the year of assessment during which the benefit accrued to him.</p>   |

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|--------------------------------------|
| <b>65.2 RIGHT OF USE OF AN ASSET</b> |
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|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraphs 2(b) and 6 of the Seventh Schedule  |
| <b>Meaning</b>              | Where an employee is granted the right of use any asset for private or domestic purposes, either free of charge or for a consideration which is less than the actual value, the difference between the value of the private use of the asset and the consideration given by the employee and/or the amount expended by him on the maintenance or repair of the asset by the employee, is a taxable benefit.  |
| <b>Excluded</b>             | <ul style="list-style-type: none"> <li>• Housing or a motor vehicle.</li> <li>• Residential accommodation or household goods supplied with such accommodation which are dealt with under other provisions.</li> </ul>  |
| <b>Value</b>                | <p><b>Where the employer is leasing/hiring the asset</b><br/>The amount of the rental payable by the employer for the period the employee has the use of the asset.</p> <p><b>Where the employer owns the asset</b><br/>An amount calculated for the period during which the employee has the use of the asset, at the rate of 15% per annum on the lesser of:</p> <ul style="list-style-type: none"> <li>• the cost of the asset to the employer; or</li> <li>• the market value of the asset at the date of commencement of the period use.</li> </ul> <p><b>Sole right of use of the asset is granted to the employee</b><br/>Where an employee is granted the sole right of use of the asset for a period extending over the useful life of the asset or a major portion thereof, the value to be placed on the private use of the asset, is the cost of the asset to the employer. The taxable benefit will be deemed to have accrued to the employee on the date on which he was first granted the right of use of such asset.</p> |
| <b>No value</b>             | <p>Exemptions in respect of assets used for private or domestic purposes are applicable when one of the following criteria is met —</p> <ul style="list-style-type: none"> <li>• The private use is incidental to the use of the asset for the employer's business.</li> <li>• The asset is provided by the employer as an amenity for recreational purposes for the use of his employees in general at his place of work.</li> <li>• Any equipment or machine that the employer allows his employees in general to use from time to time for short periods and the value of the private use of the asset is negligible.</li> <li>• Books, literature, recordings or works of art.</li> </ul>  |
| <b>Important</b>            | For employees tax purposes, the cash equivalent of the benefit must be apportioned and is deemed to have accrued on a monthly or weekly basis during the year at the same intervals that the employee receives his cash remuneration, except in respect of those cases where the employee is granted the sole right of use of the asset during its useful life or a major portion thereof. As the latter benefit is deemed to accrue on the date on which he was first granted the right of use of such asset, employees tax must be deducted from the full value of the benefit during that specific month.   |
| <b>IRP 5</b>                | The amount must be reflected on the IRP 5 certificate and be included in Gross remuneration and under code 3803.   |

### 65.3 RIGHT OF USE OF A MOTOR VEHICLE

|  |   |                                    |          |  |                 |                          |                 |
|--|---|------------------------------------|----------|--|-----------------|--------------------------|-----------------|
| <b>Reference to the Act</b>                | Paragraphs 2(b) and 7 of the Seventh Schedule   |                                    |          |  |                 |                          |                 |
| <b>Meaning</b>                             | The value of the private use by an employee of a motor vehicle allocated to him by the employer, to the extent that it exceeds the consideration given by the employee for the private use of the vehicle, is a taxable benefit. The private use of the vehicle includes travelling between the employee's place of employment and place of residence.  |                                    |          |  |                 |                          |                 |
| <b>Determined value means:</b>             | <p>Where the vehicle <b>was acquired by the employer under a bona fide agreement of sale or exchange:</b> the original cost thereof to the employer (excluding finance charges, interest, sales tax or value added tax borne by him).</p> <p>Where the vehicle is <b>supplied by a manufacturer of motor vehicles to his employee:</b> the cost of manufacturing of the vehicle.</p> <p>Where the vehicle <b>was held by the employer under a lease and the ownership thereof was acquired by him on the termination of the lease or is held by the employer under a lease agreement only:</b> the retail market value thereof at the time the employer first obtained the right of use of the vehicle or, where the lease was a financial lease for the purposes of the Sales Tax Act, the cash value thereof as determined in terms of Schedule 4 of that Act or, where at the time the lease was a lease as contemplated in paragraph (b) of the definition "instalment credit agreement" in section 1 of the Value Added Tax Act, the cash value thereof as contemplated in the definition of "cash value" in the said section, but excluding the value added tax.</p> <p>Where the employer has granted an employee the right of use of a motor vehicle and <b>a limit was placed on the value of such vehicle by the employer and the employee makes a contribution towards the purchase price</b> of a more expensive vehicle: the contribution made by the employee, must be deducted from the cost price of the asset for the purpose of determining the "determined value".</p> <p><b>Example:</b> The employee's status is such that he qualifies for the use of a motor vehicle of which the cost does not exceed R120 000. The employee, however, wishes to obtain the use of a vehicle costing R150 000 and therefore, makes a contribution of R30 000 towards the purchase of the vehicle.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Original cost of the vehicle .....</td> <td style="text-align: right;">R150 000</td> </tr> <tr> <td><b>Less:</b> Employee's contribution .....</td> <td style="text-align: right;"><u>R 30 000</u></td> </tr> <tr> <td>"Determined value" .....</td> <td style="text-align: right;"><u>R120 000</u></td> </tr> </table> <p><b>In any other case, for example, a gift:</b> the market value at the time the <b>employer</b> first obtained the right of use of the vehicle.</p> | Original cost of the vehicle ..... | R150 000 | <b>Less:</b> Employee's contribution ..... | <u>R 30 000</u> | "Determined value" ..... | <u>R120 000</u> |
| Original cost of the vehicle .....         | R150 000  |                                    |          |  |                 |                          |                 |
| <b>Less:</b> Employee's contribution ..... | <u>R 30 000</u>   |                                    |          |  |                 |                          |                 |
| "Determined value" .....                   | <u>R120 000</u>   |                                    |          |  |                 |                          |                 |
| <b>Reducing the "determined value"</b>     | <p>If the employer acquired the vehicle or the right of use of the vehicle 12 months or more before the date on which the employee is granted the right of use of the vehicle, a depreciation allowance must be deducted from the value of the vehicle as determined above. The allowance is calculated according to the reducing balance method at the rate of 15% for each <b>COMPLETED</b> period of 12 months, calculated from the date on which the employer first obtained such vehicle or the right of use thereof to the date on which the employee was first granted the use of the vehicle.</p> <p><b>Example:</b> A vehicle with a cost of R55 000 (exclusive of value added tax and finance charges) was acquired by an employee on 1 January 2000. Employee A uses the vehicle for 30 months where after the right of use is granted to employee B.</p> <p>With regards to employee A, the "determined value" for the period he has the use of the vehicle is R55 000.</p> <p>With regards to employee B, the "determined value" of the vehicle is calculated as follows: [The depreciation allowance can only be granted for each completed period of 12 months (2 x 12)].</p>  |                                    |          |  |                 |                          |                 |

|  |                |
|--|----------------|
| Cost price (01/01/2000) .....                                | R55 000        |
| less: Depreciation allowance (01/01/2000 – 31/12/2000) ..... | R 8 250        |
| less: Depreciation allowance (01/01/2001 – 31/12/2001) ..... | <u>R 7 012</u> |
| “Determined value” (on 01/07/2002)                           | <u>R39 738</u> |

**Value** For each month during which the employee is entitled to use the vehicle for private purposes, the value is —

- 1,8% of the “determined value” of the motor vehicle; and
- if the employee has the use of more than one motor vehicle simultaneously, the value of the second or successive vehicle must be calculated at 4%. The vehicle with the highest determined value must be taxed at 1,8%.

**Reducing the value of the benefit** Where the employee bears the cost of **ALL** fuel, the monthly value of the benefit must be reduced by R120.

Where the employee bears the cost of **ALL** maintenance (including repairs, servicing, tyres, etc.), the monthly value of the benefit must be reduced by R85.

Where an **employee pays any consideration** for the private use of the vehicle, it must be deducted from the value of the benefit.

**Employee receives travelling allowance in respect of the relevant vehicle**

No consideration paid for the use of the vehicle may be deducted from the benefit. The full benefit will still be taxable. The taxable benefit will be calculated as if the vehicle is the second vehicle.

**No value** Where a motor dealer includes a maintenance contract in the purchase price of a vehicle, the value of the maintenance contract can be excluded from the calculation of the value of the benefit received by an employee when the right of use is granted to such employee.

1. When the vehicle is available to, and is used by other employees of the employer in general;
2. the private use of the vehicle by the employee is infrequent or is merely incidental to the business use;
3. the vehicle is not normally kept at or near the residence of the employee concerned when not in use outside business hours.

**(all three conditions must be met); or**

when the nature of the employee’s duties are such that he is regularly required to use the vehicle for the performance of such duties outside his normal hours of work and he is not permitted to use such vehicle for private purposes (other than travelling between his place of residence and place of work), then the private use of the vehicle shall be deemed to have no value.

**Important**

- Where an employee and the motor vehicle allocated to him are both transferred to an associated institution, the determined value of the motor vehicle must be determined as on the date that the employee first became entitled to the right of use of such vehicle.
- Where the employee has the use of the vehicle for part of a month, the amount of the value of private use must be determined in the same ratio as the number of days the employee had the use of the vehicle to the total number of days in the month.
- No reduction in the value of private use may be made for any period the vehicle is temporarily not used for private purposes. If an employee is, however, required to travel for business purposes away from his usual work place by his employer for a period exceeding one month and leaves his company vehicle at the premises of the employer, in which case no benefit accrues for the duration the employee is away.

- Where more than one motor vehicle is made available to an employee at the same time and the Commissioner is satisfied that each vehicle is used during the year of assessment primarily for business purposes, the value of the private use of all the vehicles will be determined using the value of the vehicle having the highest “determined value”, unless the Commissioner directs otherwise. It must be stressed that, unless the Commissioner is satisfied that each vehicle is primarily used for business purposes, a taxable value must be determined in respect of each vehicle and the amounts must be included in the income of the employee. In all cases the fact that more than one vehicle is made available to an employee at the same time must be reported and only in those cases where the Commissioner directs, may the “determined value” of only one vehicle be used. Full details of the reasons why it was necessary to make more than one vehicle available to the employee must be submitted when application for such concession is made.
- If the employee keeps an accurate record of the distance he travels for private purposes and the distance so travelled is less than 10 000 kilometres per year, the Commissioner may, when he raises the employee’s assessment for the relevant year, place a lesser value on the private use of the vehicle. The employee must submit an accurate logbook showing actual distances travelled with his return.  
**Example:** The “determined value” of the employee’s vehicle is R70 000 for the 2002 tax year. The value of the benefit is R1 260 per month (R70 000 x 1,8%). Distance travelled for private purposes according to the logbook is 6 500 kilometres. The value of the benefit which is subject to tax is established as follows:
 
$$\frac{6\,500\text{ km}}{10\,000\text{ km}} \times \frac{R1\,260}{1} \times \frac{12}{1} = R9\,828$$
- Employees of dealers in new and second hand vehicles may use several vehicles over short periods before they are sold. The determined value for the use of the vehicles may be based on the average cost of all stock in trade at the end of the immediate preceding tax year.

**IRP 5** For employees tax purposes the cash equivalent of the benefit accrues monthly and employees tax must be deducted. The full amount of the value of the benefit must be reflected on the IRP 5 certificate under code 3802.

#### 65.4 MEALS, REFRESHMENTS AND MEAL AND REFRESHMENT VOUCHERS

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraphs 2(c) and 8 of the Seventh Schedule  |
| <b>Meaning</b>              | Meals, refreshments and vouchers provided by the employer which entitles the employee to meals and refreshments free of charge or for an inadequate consideration, are regarded as a taxable benefit.  |
| <b>Value</b>                | The value to be placed on the meal, refreshment or voucher, is the cost thereof to the employer for the meal, refreshment or voucher, less any consideration paid by the employee.   |
| <b>No value</b>             | <p>No value is placed on —</p> <ul style="list-style-type: none"> <li>• Any meal or refreshment supplied by an employer to his employees in any canteen, cafeteria or dining room operated by or on behalf of the employer and patronised wholly or mainly by his employees or on the business premises of the employer.</li> <li>• Any meal or refreshment supplied by an employer to any employee during business hours or extended working hours or on special occasions.</li> <li>• Any meal or refreshment enjoyed by an employee in the course of providing a meal or refreshment to any person whom the employee is required to entertain on behalf of the employer.</li> <li>• Board and meals provided with accommodation. They are dealt with as part of the accommodation benefit.</li> </ul> |

**IRP 5** Employees tax must be deducted and the full value of the benefit must be shown on the IRP 5 certificate under code 3804.

## 65.5 ACCOMMODATION

|   |   |
|---|---|
| <b>Reference to the Act</b>               | Paragraphs 2(d) and 9 of the Seventh Schedule   |
| <b>Meaning</b>                            | Residential and/or holiday accommodation supplied by an employer to an employee at either a low or no rental.   |
| <b>Value of residential accommodation</b> | <p>The value of the taxable benefit in respect of residential accommodation must be determined and any rental paid by the employee, must be deducted from the amount determined.</p> <p>The following must be used to determine the value to be placed on the residential accommodation benefit:</p> <p>The rental value to be determined is the <b>greatest of</b> —</p> <ul style="list-style-type: none"> <li>• an amount determined according to the formula <math>(A - B) \times \frac{C}{100} \times \frac{D}{12}</math> ; <b>OR</b></li> <li>• an amount equal to the cost for the employer (in other words, rentals paid and other expenses defrayed in order to provide such accommodation).</li> </ul>  |
| <b>“A” in the formula –</b>               | <p>represents the remuneration factor as determined in relation to the year of assessment.</p> <p><b>“Remuneration” is defined and means</b> — in relation to an employee, the aggregate remuneration as determined for employees tax purposes including any amount paid to any director of a private company in respect of services rendered or to be rendered, which has been derived by him from his employer and any associated institution in relation to the employer.</p> <p><b>Excluding –</b></p> <ul style="list-style-type: none"> <li>• the value of the taxable benefit derived in respect of the private use of a vehicle and the taxable benefit in respect of residential accommodation;</li> <li>• the amount of the remuneration derived by an employee who is not the controlling shareholder or one of the controlling shareholders of the employer company, from an associated institution in relation to the employer if it is shown to the satisfaction of the Commissioner that the employee’s employment with the employer is not in any way connected with the employment with the associated institution;</li> <li>• any allowance or advance for entertainment expenditure paid to a holder of a public office;</li> <li>• a travel allowance and the allowance paid to a holder of a public office, which is included in remuneration.</li> </ul> <p><b>“Remuneration factor” is defined and means</b> — in relation to a year of assessment during which residential accommodation has been occupied, the remuneration derived by the employee during the year of assessment immediately preceding that year of assessment.</p> <p><b>Provided that –</b></p> <ul style="list-style-type: none"> <li>• where the employee was not employed by the employer concerned for the whole of the preceding year, the remuneration he received from the employer for the portion of the year he was employed by the employer, must be calculated pro rata for the full 365 days;</li> <li>• if the employee was not employed by the employer for any portion of the preceding year, the employee’s remuneration for the first month he is employed by the employer, must be calculated pro rata for a full 365 days.</li> </ul> |

- “B” in the formula –** represents an abatement of R20 000 — provided that the abatement is reduced to ZERO where —
- the employer is a private company and the employee or his spouse controls the company or is one of the persons controlling the company, whether control is exercised directly as a shareholder in the company or as a shareholder in any other company; or
  - the employee, his spouse or minor child has a right of option or pre-emption granted by the employer or any other person by arrangement with the employer or any associated institution in relation to the employer, whereby the employee, his spouse or minor child may become the owner of the accommodation, whether directly or indirectly by virtue of a controlling interest in a company or otherwise.
- “C” in the formula –** represents a quantity of 17 — provided that —
- “C” represents a quantity of 18 where the accommodation consists of a house, flat or apartment consisting of at least four rooms; and –
    - such accommodation is unfurnished and power or fuel is supplied by the employer; or
    - such accommodation is furnished, but power or fuel is not supplied by the employer; or
  - “C” represents a quantity of 19 where the accommodation consists of a house, flat or apartment consisting of at least four rooms and such accommodation is furnished and power or fuel is supplied by the employer.
- “D” in the formula –** represents the number of full months in relation to the year of assessment during which the employee was entitled to the occupation of the accommodation.

**Example:** An employee was in the employ of an employer for six months of the 2003 tax year. His salary was R2 800 per month. He was provided with accommodation owned by the employer at a nominal rental of R50 per month. The accommodation was an unfurnished house consisting of at least four rooms and power was supplied by the employer.

The **“remuneration factor”** is established by grossing up the remuneration received for six months, namely R16 800 (R2 800 x 6), to its equivalent for a full year, i.e, R33 600.

“C” in the formula represents a quantity of 18 as the house consists of at least four rooms and power is supplied by the employer.

The calculation in accordance with the formula is therefore –

$$R33\ 600\ (A) - R20\ 000\ (B) \times \frac{18(C)}{100} \times \frac{1(D)}{12} = R204$$

The rental value is thus R204 per month and the taxable benefit after the deduction of the rental of R50 per month paid by the employee, is R154 per month.

**Employer rents a residence from his employee**

There is one important exception to the formula method of determining this benefit. This exception occurs when an employer rents from his employee a residence in which the employee has an interest. *Paragraph 9(10)* of the Seventh Schedule states that an employee will be deemed to have an interest in the accommodation if:

- such accommodation is owned by the employee or a connected person in relation to such employee;
- any increase in the value of the accommodation in any manner whatsoever, whether directly or indirectly, accrues for the benefit of the employee or a connected person in relation to such employee;
- such employee or a connected person in relation to such employee, has a right to acquire the accommodation from his employer.

**Employee has an interest in the accommodation**

In all cases where it can be said that the employee has an interest in the accommodation and such accommodation has been let to the employer who in turn has granted such employee free or cheap occupation thereof, the value of the benefit is the greater of:

- the value determined in accordance with the formula; or
- an amount equal to the rental together with any other expenditure paid by the employer and is therefore, fully taxable in the hands of the employee.

|                                       |   |
|---------------------------------------|---|
| <b>Please note</b>                    | <p>The value determined in accordance with the formula (except where the employee has an interest in the accommodation in question) shall apply where –</p> <ul style="list-style-type: none"> <li>• it is customary for an employer in the industry concerned to provide free or subsidised accommodation to his employees;</li> <li>• it is necessary for the particular employer, having regard to the particular kind of employment, to provide free or subsidised accommodation – <ul style="list-style-type: none"> <li>□ for the proper performance by the employees of their duties;</li> <li>□ as a result of the frequent movement of employees; or</li> <li>□ as a result of the lack of employer-owned accommodation; and</li> </ul> </li> <li>• the benefit is provided solely for <i>bona fide</i> business purposes, other than the obtaining of a tax benefit.</li> </ul> <p><b>Please note:</b> Where all three criteria have been met, the formula-based value will be included in the taxable income of the employee, even though the employer does not own the accommodation. The valuation based on the cost for the employer will, however, not apply.</p> <p>Where, by reason of the situation, nature or condition of the accommodation or any other factor, the Commissioner is satisfied that the rental value is less than the rental value determined in accordance with the formula, he may determine such rental value at a lower rate which he considers fair and reasonable. An application for a ruling for employees tax purposes should be made to SARS. This ruling must be renewed annually.</p> <p>Where more than one residential accommodation at different places has been made available to the employee, which he is entitled to occupy from time to time while performing his duties, the amount of the value of the unit with the highest rental value over the full period during which the employee was entitled to occupy more than one unit, must be included in his gross income.</p> <p>No rental value is placed on any accommodation away from an employee’s usual place of residence while such employee is absent from his usual place of residence for the purpose of performing his duties. This provision does not apply in the circumstances mentioned in the preceding paragraph.</p> |
| <b>IRP 5</b>                          | <p>For employees tax purposes, the cash equivalent of the benefit must be calculated during the year at the same intervals at which the employee receives his cash remuneration. The full value of the benefit must be shown on the IRP 5 certificate under code 3805 and must also be included in Gross remuneration.</p>  |
| <b>Value of Holiday accommodation</b> | <p>A rental value is to be placed on holiday accommodation which is occupied temporarily, and depends upon whether the accommodation is owned or hired by the employer.</p> <p><b>Hired by employer from person other than associated institution</b><br/>Where such accommodation is hired by the employer from a person other than an associated institution in relation to the employer, so much of the rental payable and any amounts chargeable in respect of meals, refreshments or any other services as have been borne by the employer.</p> <p><b>Owned by the employer or hired by the employer from an associated institution</b><br/>Where such accommodation so owned by the employer or hired by the employer from an associated institution in relation to that employer, an amount calculated at the prevailing rate per day at which such accommodation could normally be let to a person other than an employee.</p>  |
| <b>Reducing the determined value</b>  | <p>Where, by reason of the situation, nature or condition of the accommodation or any other factor, the Commissioner is satisfied that the rental value is less than the rental value determined, he may reduce the value to a lower amount which he considers fair and reasonable.</p>   |

**IRP 5** For employees tax purposes an appropriate portion of the cash equivalent of the value of the taxable benefit must be apportioned to each period during the year of assessment in respect of which any cash remuneration is paid. The full value of the benefit must be reflected on the IRP 5 certificate under code 3805.

## 65.6 FREE OR CHEAP SERVICES

**Reference to the Act** Paragraphs 2(e) and 10 of the Seventh Schedule

**Meaning** A taxable benefit arises where a service has been rendered to an employee at the expense of the employer (whether by the employer or by some other person) and such service has been utilised by the employee for his private or domestic purposes and no consideration or an inadequate consideration has been given by the employee.

**Example** If an educational institution such as a university or technikon provides free or cheap tuition to the children of personnel, a taxable benefit arises. The value that must be placed on the benefit, is the marginal cost involved in the tuition of the additional person. If the employee makes a contribution which is equal to or more than the marginal cost, no taxable benefit accrues.

**Value** **In the case of travel facilities** granted by an employer engaged in the business of conveying passengers for reward by sea or air, to enable any employee or his relative to travel to any destination outside the Republic for private purposes, **if the lowest full fare payable for the journey would have exceeded R500**, the lowest fare less any amount paid by the employee or his relative. For this purpose, the forward and return journey are regarded as one journey.

**In all other cases** the cost to the employer in rendering such service or having such service rendered, less any amount paid by the employee.

**No value**

- Any travel facility granted by an employer engaged in the business of conveying passengers for reward by land, sea or air, to enable any employee, his spouse or minor children to travel –
  - to any destination in the Republic or overland to any destination outside the Republic; or
  - to any destination outside the Republic if such travel was undertaken on a flight or voyage made in the ordinary course of the employer's business and such employee, his spouse or minor child was not permitted to make a firm advance booking, or if the lowest fare payable in respect of the travel facility does not in normal circumstances exceed R500.
- Any transport service rendered to employees in general for the conveyance of such employees from their home to the place of their employment and vice versa.
- Services rendered to employees at their place of work for better performance of their duties, or as a benefit to be enjoyed by them at their place of work, or for recreational purposes at work, or a place of recreation, other than at the place of work, that is for the use of employees in general.
- The provision of parking for motor vehicles of personnel at their place of work is not a taxable benefit.

**IRP 5** Employees tax must be deducted from the full cash equivalent of the benefit and the full amount must be shown on the IRP 5 certificate under code 3806.

## 65.7 LOW INTEREST OR INTEREST FREE LOANS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraphs 2(f) and 10A and 11 of the Seventh Schedule  |
| <b>Meaning</b>              | A taxable benefit accrues if a loan (other than a loan in respect of which a subsidy is payable to the borrower by the employer) has been granted to an employee, whether by the employer or by any person by arrangement with the employer or any associated institution in relation to the employer, and either no interest is payable or interest is payable by the employee at a rate less than the official rate of interest.  |
| <b>Value</b>                | The cash equivalent of the value of the taxable benefit is the amount of interest which would have been paid on the loan during the year of assessment if interest had been paid at the official rate, less the amount of interest (if any) actually incurred during the year.  |
| <b>No value</b>             | <ul style="list-style-type: none"> <li>• The granting by an employer of any casual loan or loans, if the aggregate of such loans do not exceed the sum of R3 000 at any time.<br/>The loans contemplated in the exclusion are short-term loans granted at irregular intervals to employees and not all loans merely because they are less than R3 000. A taxable benefit would arise if the loans were granted on a regular basis to all employees or a certain category of employees notwithstanding the fact that the loan does not exceed R3 000.</li> <li>• The granting of a loan for the purpose of enabling the employee to further his own studies.</li> <li>• Where an employer provides loans financed out of his own funds to employees, the taxable benefit will be the amount of interest which the employees would have paid in respect of the tax year, if they were obliged to pay interest at the official interest rate.</li> <li>• If a financial institution such as a bank provides loans to its employees at the same rate as to the customers of the institution on the same conditions and under the same circumstances, no taxable benefit will accrue if such customer rate is below the official interest rate.</li> <li>• If a low interest or interest free loan is provided to a director of a company or to a member of a close corporation, no taxable benefit will accrue if such loan is, for example, provided only as a result of the director's share holding, and not in respect of any services rendered. In such a case, the interest on the loan will not be deductible in the hands of the company or close corporation.</li> </ul> |
| <b>Deemed loans</b>         | <p><i>Paragraph 10A</i> of the Schedule makes provision for the benefits granted to employees under a certain type of housing scheme, to be deemed to constitute a loan. Under this type of scheme, the employee's house is acquired by and registered in the name of his employer. The employee is in terms of the agreement with the employer either entitled or obliged to acquire the house, either on termination of his service or after the expiration of a fixed period, at a price stated in such an agreement. The employee is granted the right to occupy the house and as a consideration in respect of his occupation pays a rental to the employer, which is calculated as a given percentage of the cost of the house to the employer. This scheme is in effect identical to the granting by the employer of a low interest housing loan and is in terms of <i>paragraph 10A</i> to be treated as such.</p> <p>It is also provided that, where the employee ultimately purchases the house from the employer, which will probably be at a price considerably lower than its then market value, the difference between the market value and the purchase price will not be subject to tax in the hands of the employee, provided that the purchase price is not lower than the market value of the house on the date on which the original agreement was concluded between the employer and the employee.</p>   |

|                        |  |
|------------------------|--|
| <b>Deemed interest</b> | <i>Paragraph 11(5)</i> of the Schedule makes provision for where a loan obtained by the employee from the employer, is used by the employee to produce income, for example, where the employee uses the money to purchase fixed property from which he derives rental income, the cash equivalent of the taxable benefit which is included in the employee's taxable income, will be deemed to be interest actually paid by him and will be allowed as a deduction from the income earned.   |
| <b>Employees tax</b>   | <p>For employees tax purposes a portion of the cash equivalent is deemed to have accrued to an employee –</p> <ul style="list-style-type: none"> <li>• where interest on the loan becomes payable by the employee at regular intervals during the tax year, on each date during the year on which interest becomes payable;</li> <li>• where interest on the loan becomes payable at irregular intervals or where interest is not payable, on the last day of each period during the year in respect of which any cash remuneration becomes payable to the employee.</li> </ul> <p>The amount which is subject to employees tax, is determined by calculating the interest at the official rate for the portion of the year mentioned above, reduced by the amount and interest (if any) actually payable for the portion in question.</p> <p>An alternative method for the calculating of the cash equivalent for employees tax and normal tax purposes may be used if the Commissioner is satisfied that such method achieves substantially the same result as the prescribed methods.</p> |
| <b>IRP 5</b>           | The amount of the benefit must be reflected on the IRP 5 certificate under code 3807.  |

## 65.8 SUBSIDIES IN RESPECT OF LOAN INTEREST

|   |  |                                 |    |                           |           |   |            |
|---|--|---------------------------------|----|---------------------------|-----------|---|------------|
| <b>Reference to the Act</b>                                   | Paragraphs 2(g), 2(gA), 12 and 14 of the Seventh Schedule  |                                 |    |                           |           |   |            |
| <b>Meaning</b>  | The full amount of the subsidy paid to an employee in respect of an amount of interest or capital payable by the employee is subject to employees tax. It must be remembered that the payment of an amount made by an employer to a third party in respect of the granting by that third party of a low interest or interest-free loan to an employee of the employer, is deemed to be a subsidy.  |                                 |    |                           |           |   |            |
| <b>Value</b>  | The full amount of the subsidy which is paid to an employee in respect of interest or capital payments payable by the employee, is subject to tax. Employees tax must be deducted during the month in which the subsidy accrues.   |                                 |    |                           |           |   |            |
| <b>Examples</b>   | <p><b>Example 1:</b> The employee obtains a loan from a financial institution and is required to pay interest thereon at a rate of 8%. The reason for the low interest rate is that his employer has arranged to recompense the financial institution for the loss of interest on the difference between 8% and the normal rate of interest charged, for example 12%.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Interest paid by employee .....</td> <td style="text-align: right;">8%</td> </tr> <tr> <td>Payment by employer .....</td> <td style="text-align: right;"><u>4%</u></td> </tr> <tr> <td>Interest actually received by the financial institution .....</td> <td style="text-align: right;"><u>12%</u></td> </tr> </table> <ul style="list-style-type: none"> <li>• As the interest paid by the employee and the payment made by the employer, exceeds the official interest rate of 11,5%, the payment is deemed to be a subsidy which is subject to tax under the provisions of <i>paragraph 12</i> of the Schedule.</li> <li>• If the interest paid by the employee together with the payment made by the employer does not exceed the amount of interest which would have been paid had interest been charged at the official rate of interest, the benefit is regarded to be a low interest loan which will be subject to tax under the provisions of <i>paragraph 11</i> of the Schedule.</li> </ul> | Interest paid by employee ..... | 8% | Payment by employer ..... | <u>4%</u> | Interest actually received by the financial institution ..... | <u>12%</u> |
| Interest paid by employee .....                               | 8%   |                                 |    |                           |           |   |            |
| Payment by employer .....                                     | <u>4%</u>  |                                 |    |                           |           |   |            |
| Interest actually received by the financial institution ..... | <u>12%</u>   |                                 |    |                           |           |   |            |

**Example 2:** The employee obtains a loan from an associated institution and is required to pay interest thereon at a rate of 5%. His employer has arranged to recompense the associated institution for the loss of interest, but only to a maximum of 11%.

|  |            |
|--|------------|
| Interest paid by employee .....                                | 5%         |
| Payment by employer .....                                      | <u>6%</u>  |
| Interest actually received by the associated institution ..... | <u>11%</u> |

- The two amounts of interest paid do not exceed the official interest rate (11,5%) and the benefit is, therefore, not a subsidy equal to the payment by the employer, but rather a low interest loan of which the value will be equivalent to  $11,5\% - 5\% = 6,5\%$ .

**IRP 5** The taxable benefit must be shown on the IRP 5 certificate under code 3807 and must be included in Gross remuneration.

|   |
|---|
| <b>65.9 PAYMENT OF EMPLOYEE'S DEBT OR THE RELEASE OF THE EMPLOYEE FROM OBLIGATION TO PAY A DEBT</b> |
|---|

**Reference to the Act** Paragraphs 2(h) and 13 of the Seventh Schedule

**Meaning** A taxable benefit is deemed to have been granted to an employee if the employer has paid an amount owing by the employee to a third party, whether directly or indirectly, without requiring the employee to make any payment for the amount paid, or the employer has released the employee from an obligation to pay an amount owing by the employee to the employer.

**Value** The cash equivalent of the taxable benefit is the amount paid by the employer or the amount of the debt from which the employee has been released.

**Please note** There is no limitation on the method by which this debt may have arisen or the size of the debt.

- Examples**
- Where any debt owing by an employee to an employer, is extinguished by prescription, the employer shall be deemed to have released the employee from his obligation to pay the debt, unless it can be shown to the satisfaction of the Commissioner that it was not the intention of the employer to confer a benefit on the employee.
  - Payment by employers of a portion or the whole of an employee's mortgage bond payment, credit card account, clothing account, etc., is fully subject to tax notwithstanding the fact that the payment is made by the employer directly to the institution or supplier.
  - Where an employee changes employment and is obliged to repay a study loan or a bursary to his previous employer, the new employer may pay this debt on behalf of the employee. Such a payment constitutes a benefit to the employee, which must be taxed in full.

- No value**
- Subscriptions to a professional body due by the employee which are paid by the employer if membership of such body is a condition of the employee's employment.

- Should the new employer grant a low interest or interest free loan to the employee in order to enable him to recompense the previous employer, such new loan cannot be regarded as a study loan in respect of which no benefit is considered to arise in terms of paragraph 11(4)(b) of the Schedule. The refund of any bursary, study loan or similar assistance by an employer on behalf of his employee to such employee's previous employer is not regarded as a taxable benefit, if –
  - ❑ the employee's previous employer made a grant on condition that the employee rendered service to the employer for an agreed period;
  - ❑ on termination of service before the expiration of the period agreed upon, the employee is liable to refund an amount to his previous employer;
  - ❑ upon accepting employment with a new employer, the outstanding amount is refunded to the previous employer by the new employer on behalf of the employee; and
  - ❑ the employee consequently is liable to work for the new employer for a period not shorter than the remaining period which he should still have worked for the previous employer.

**Example:** An employee receives a bursary from employer A on completion of his studies. The employee was contractually bound to 5 years service with this employer. After 2 years he resigns to take up employment with employer B for a better salary but without any reference to a contractual period of service. Employer A insists that the employee makes a pro-rata refund of the bursary and employer B pays the amount to employer A.

As the employee is not contractually bound to work for employer B for 3 years (5 years contractually bound with employer A less 2 years service rendered), the amount that employer B pays to employer A on behalf of the employee constitutes a fringe benefit.

**Important** A Scholarship which is subject to repayment if certain written conditions are not met is treated as a *bona fide* scholarship or bursary until the conditions are not fulfilled.

In the year of assessment in which such conditions are not fulfilled, the amount of the scholarship will be regarded as a loan, and any benefit that the employee may have received will constitute a taxable benefit.

**Employees tax** Employees tax must be deducted from the full cash equivalent during the month in which the benefit accrues to the employee. If however, the amount of employees tax to be deducted is excessive in relation to the employee's monthly remuneration for that month, the deduction of the tax in respect of the benefit may be spread over the balance of the year of assessment during which the benefit accrued to him.

**IRP 5** The full amount must be shown on the IRP 5 certificate under code 3808.

#### 65.10 MEDICAL FUND CONTRIBUTIONS PAID BY AN EMPLOYER ON BEHALF OF AN EMPLOYEE

**Reference to the Act** Paragraphs 2(i) and 12A of the Seventh Schedule

**Meaning** A taxable benefit arises where the employer contributes, directly or indirectly, to a medical scheme on behalf of an employee and the contributions exceeds two thirds of the total contributions of such employee.

**Value** The cash equivalent of the value of the taxable benefit, is the amount by which the contribution or payment by the employer, directly or indirectly, to a medical fund, for the benefit of any employee or dependants of such employee for any period, exceeds two thirds of the total contribution or payment in relation to such employee or dependants of such employee to such fund during such period.

|  |              |
|--|--------------|
| <b>Example:</b> The full contribution of the employee is paid by the employer to the medical aid ..... | R1 000       |
| <b>Less:</b> Two-thirds (R1 000 ÷ 3 x 2) .....   | <u>R 667</u> |
| Taxable benefit .....  | <u>R 333</u> |

**Important:** In cases where the contribution or payment is made by the employer in such a manner that an appropriate portion thereof cannot be attributed to the relevant employee, in other words, where the employer makes a lump sum payment to the fund in respect of all employees or a class of employees, the value of the benefit must be calculated in accordance with the following formula:

$$A = 3 \times \frac{B + C}{D - E}$$

- “A” in the formula – represents the value of the taxable benefit in relation to an employee.
- “B” in the formula – represents the total contribution or payment by the employer to the fund for the benefit of all employees or dependants of such employees, in respect of whom such payment is made in such a manner that an appropriate portion thereof cannot be attributed to the relevant employees or their dependants.
- “C” in the formula – represents the total contribution or payment by all employees contemplated in symbol “B”.
- “D” in the formula – represents the number of employees contemplated in symbol “B”.
- “E” in the formula – represents the contribution or payment by the relevant employee.

**Example:** An employer contributes R2 400 monthly to the medical scheme in respect of 6 employees. Each employee contributes an additional R100 per month.

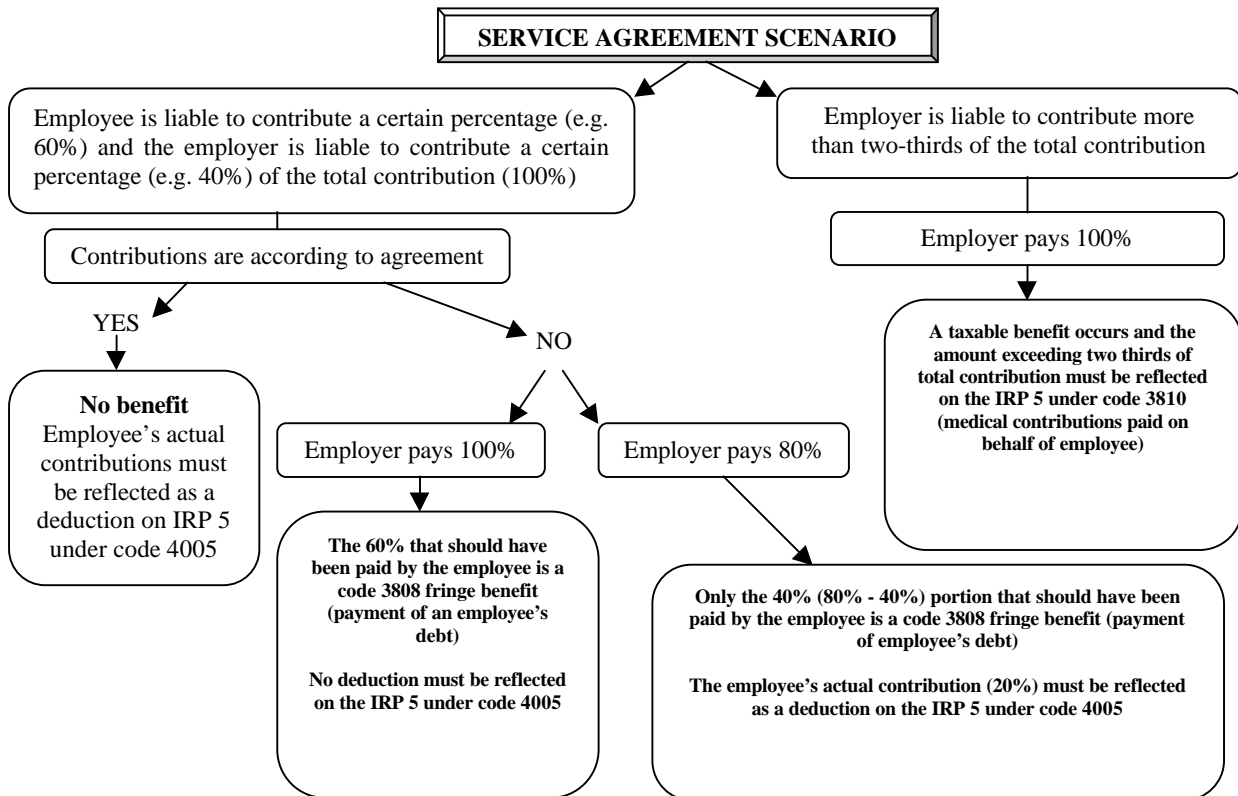
$$R67(A) = 3 \times \frac{R2400(B) + R600(C)}{R6(D) - R100(E)}$$

The taxable benefit is thus R67 which is taxable in the hands of the employee and must be included in Gross remuneration.

**Please note:** If the Commissioner is in any case satisfied that the apportionment of the cash equivalent of the value of the benefit amongst the members of any fund in accordance with the formula, does not reasonably represent a fair apportionment of such value amongst the members, he may direct that such apportionment be made in such other manner as appears fair and reasonable to him.

- No value** The benefit will not be regarded as a taxable benefit, if the payment by the employer is made on behalf of –
- a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer); or
  - the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity); or
  - the dependants of a deceased employee after such employee’s death, if such deceased employee was in the employ of the employer on the date of death.
- Employees tax** Employees tax must be deducted during the month in which the benefit accrues.
- IRP 5** The portion which is taxable in the employee’s hands must be reflected on the IRP 5 certificate under code 3810.

USE THE FOLLOWING FLOW CHART TO DETERMINE THE TAXABLE BENEFIT IN RESPECT OF MEDICAL AID CONTRIBUTIONS:



**General rule:**

If the employer pays more than two thirds of the total contributions to the medical aid, the amount exceeding the two third portion is a taxable fringe benefit and this amount must be reflected on the IRP 5 certificate under code 3810.

## EXAMPLES

### 1. HOW TO USE THE WEEKLY TABLE

|   |                |
|---|----------------|
| Employee (42 years) receives a weekly wage .....          | R840,00        |
| Less: allowable pension fund contributions .....          | <u>R 59,00</u> |
| Net remuneration .....                                    | <u>R781,00</u> |
| Employees tax on R781 according to the weekly tables..... | R47,99         |

### 2. HOW TO USE THE FORTNIGHTLY TABLE

|  |                  |
|--|------------------|
| Employee (32 years) receives a fortnightly salary .....          | R1 980,00        |
| Less: allowable pension fund contributions .....                 | R 120,00         |
| Less: allowable retirement annuity fund contributions .....      | <u>R 100,00</u>  |
| Net remuneration .....   | <u>R1 760,00</u> |
| Employees tax on R1 760 according to the fortnightly tables..... | R145,38          |

### 3. HOW TO USE THE MONTHLY TABLE

|  |                  |
|--|------------------|
| Employee (67 years) receives a monthly salary.....           | R5 000,00        |
| Less: allowance pension fund contributions .....             | R 375,00         |
| Less: allowable retirement annuity fund contributions .....  | <u>R 125,00</u>  |
| Net remuneration .....                                       | <u>R4 500,00</u> |
| Employees tax on R4 500 according to the monthly tables..... | R236,66          |

### 4. HOW TO USE THE ANNUAL TABLE

Employee (29 years) receives a monthly salary of R4 200 for 1 March 2002 to 28 February 2003. He also receives a bonus of R4 000 in July 2002. A separate calculation for the tax on the bonus is not necessary because he was in the employment of the employer for the full tax year. The annual tax on the annual remuneration must be determined as follows:

|  |                   |
|--|-------------------|
| Salary (R4 200 x 12) .....                                   | R50 400,00        |
| Add: bonus .....   | <u>R 4 000,00</u> |
| Net remuneration .....                                       | <u>R54 400,00</u> |
| Employees tax on R54 400 according to the annual tables..... | R5 950,13         |

### 5. BONUS – CALCULATE TAX IN THE MONTH IN WHICH IT IS PAID

Employee (37 years) receives a monthly salary of R4 000 plus a bonus of R3 800 in October.

|   |                  |
|---|------------------|
| Employees tax on the salary of R4 000 according to the monthly tables .....                               | R 362,91         |
| Annual equivalent of salary R4 000 x 12) .....  | R48 000          |
| Add:                      bonus                      (annual                      payment) <u>R 3 800</u> |                  |
| .....   | <u>R51 800</u>   |
| Tax according to annual table on R51 800 .....  | R5 300,13        |
| Less: tax according to annual table on R48 000 .....  | <u>R4 350,13</u> |
| Tax on bonus (annual payment) .....   | <u>R 950,00</u>  |
| Employees tax deductible for October .....  | <u>R 950,00</u>  |
|   | <u>R1 312,91</u> |

### 6. BONUS – TAX LIABILITY IS SPREAD OVER THE TAX YEAR

The above example (example 5) is used:

|   |                |
|---|----------------|
| Employees tax on the salary of R4 000 according to the monthly tables ..... | R362,91        |
| Tax on bonus spread over the tax year (R950,00 ÷ 12) .....                  | <u>R 79,16</u> |
| Employees tax deductible for each month .....                               | <u>R442,07</u> |

**Important:** If a tax period is shorter than a tax year and the tax on the bonus is spread over the year, the balance of employees tax on the bonus must be deducted from the last month's payment.

## 7. BONUS – WHERE TAX PERIOD IS SHORTER THAN A FULL TAX YEAR

Employee (52 years) receives R60 000 net remuneration for 1/3/2002 to 31/12/2002 plus R5 500 bonus in December.

|   |                |                   |
|---|----------------|-------------------|
| Calculate annual equivalent: R60 000 ÷ 10 x 12 months ..... | R72 000        |                   |
| Add: bonus (annual payment) .....                           | <u>R 5 500</u> |                   |
|   | <u>R77 500</u> |                   |
| Tax according to annual table on R77 500 .....              |                | R11 731,38        |
| Less: tax according to annual table on R72 000 .....        |                | <u>R10 343,88</u> |
| Tax on bonus (annual payment) .....                         |                | <u>R 1 387,50</u> |

## 8. OVERTIME & PRODUCTION BONUS

*Example 1* — Calculate tax on total amount if overtime or production bonus is paid during the same pay period in which it was earned.

|  |                  |        |
|--|------------------|--------|
| Weekly wage of employee (28 years) .....                       | R 900,00         |        |
| Add: production bonus .....                                    | <u>R 300,00</u>  |        |
| Total weekly remuneration .....                                | <u>R1 200,00</u> |        |
| Tax on weekly remuneration according to the weekly table ..... |                  | R77,49 |

*Example 2* — If the overtime or production bonus is earned by an employee in current pay period but paid in a following pay period.

| Month  | Salary    | Overtime                                       | Employees tax        |
|--------|-----------|--|----------------------|
| July   | R2 350,00 |  | R17,91               |
| August | R2 500,00 | R500,00 (earned in July but paid on 15 August) | Has to be calculated |

|  |                |                |
|--|----------------|----------------|
| Tax on salary plus overtime (R2 850) for August according to the monthly table ..... | R108,00        |                |
| Less: tax deducted in July according to the monthly table .....                      | <u>R 17,91</u> |                |
| Tax on overtime .....  | <u>R 90,09</u> | R 90,09        |
| Add: tax on salary in August according to monthly table .....                        |                | <u>R 44,91</u> |
| Total tax deduction for August .....   |                | <u>R135,00</u> |

*Example 3* — When a monthly production bonus is paid to a weekly remunerated employee: Employee (33 years) receives a weekly wage as well as a monthly production bonus. The production bonus is paid in the third week of the following month.

| Month | Week | Wage    | Production bonus | Employees tax        |
|-------|------|---------|------------------|----------------------|
| May   | 4    | R633,00 |                  | R20,51               |
| June  | 1    | R633,00 |                  | R20,51               |
|       | 2    | R633,00 |                  | R20,51               |
|       | 3    | R633,00 | R300,00          | Has to be calculated |
|       | 4    | R633,00 |                  | R20,51               |

Calculate employees tax for week 3 as follows:

|   |                |               |
|---|----------------|---------------|
| Tax on wage of R633 for week 3 according to the weekly table .....  |                | R20,51        |
| Divide the monthly production bonus by the number of weeks in which it was earned (previous month had 4 weeks): R300,00 ÷ 4 ..... | R 75,00        |               |
| Add: wage for week 3 .....  | <u>R633,00</u> |               |
| Total .....   | <u>R708,00</u> |               |
| Tax on R708 (wage and bonus) according to the weekly table .....  |                | R33,83        |
| Less: tax on R633 (wage) .....  |                | <u>R20,51</u> |
| Tax on bonus for one week .....   |                | <u>R13,32</u> |
| Multiply the tax on bonus for one week with the number of weeks in which it was earned: R13,32 x 4 .....                          |                | <u>R53,28</u> |
| Total tax for week 3 (wage and bonus) .....   |                | <u>R73,79</u> |

## 9. QUARTERLY COMMISSION

Employee (42 years) receives a monthly salary and according to results he also receives commission every three months.

| Month | Salary    | Commission | Employees tax        |
|-------|-----------|------------|----------------------|
| April | R3 000,00 |            | R135,72              |
| May   | R3 000,00 |            | R135,72              |
| June  | R3 000,00 | R900,00    | Has to be calculated |

Calculate employees tax for June as follows:

|   |                  |                |
|---|------------------|----------------|
| Tax on salary of R3 000 according to the monthly table .....  |                  | R135,72        |
| Divide the commission by the number of months in which it was earned: R900 ÷ 3 .....                            | R 300,00         |                |
| Add: salary for June  | <u>R3 000,00</u> |                |
| Total .....   | <u>R3 300,00</u> |                |
| Tax on R3 300 (salary and commission) according to the monthly table .....                                      |                  | R189,18        |
| Less: tax on R3 000 (salary) .....  |                  | <u>R135,72</u> |
| Tax on commission for one month .....   | <u>R 53,46</u>   |                |
| Multiply the tax on commission for one month with the number of months in which it was earned: R53,46 x 3 ..... |                  | <u>R160,38</u> |
| Total tax for June (salary and commission) .....  |                  | <u>R296,10</u> |

## 10. COMMISSION AGENTS

### Employee works for commission ONLY

- the employer is in possession of a tax directive. The **employer must** deduct tax according to the instructions on the directive. Employees tax deducted must be reflected as PAYE on the IRP 5
- the employer is not in possession of a tax directive. The **employer must** deduct tax according to the applicable tables and a SITE calculation must be done at the end of the tax year or tax period.

### Employee works for salary and commission

- the employer is in possession of a tax directive. The **employer must** deduct tax according to the instructions on the directive. Employees tax deducted must be reflected as PAYE on the IRP 5
- the employer is not in possession of a tax directive. The **employer must** combine the salary and commission and deduct tax according to the applicable tables and a SITE calculation must be done at the end of the tax year or tax period.

**IMPORTANT:** Under no circumstances may 25% or any other percentage for that matter, be deducted from a commission unless the tax directive so directs.

Commission income must be reflected on the IRP 5 under code 3606.

## 11. ADVANCED SALARY

A monthly paid employee (27 years) receives R9 000 in October in respect of remuneration which is due to accrue to him in October, November and December.

Divide the amount by the number of months (R9 000 ÷ 3 = R3 000)

Tax on R3 000 according to the monthly table is R135,72, thus is tax on R9 000 (R135,72 x 3) ..... R407,16

## 12. BACKDATED SALARY

Employee (44 years) receives a salary of R2 350 per month (July to December). An increase of R350 per month (backdated to 1 July 2002) is paid in December.

|   |                  |                |
|---|------------------|----------------|
| Increased salary received at the end of December (R2 350 + R350) .....          | R2 700,00        |                |
| Add: backdated increase for the months July to November (R350 x 5 months) ..... | <u>R1 750,00</u> |                |
| Total remuneration for December .....   | <u>R4 450,00</u> |                |
| Tax on R2 700 according to the monthly table .....                              |                  | R80,55 R 80,55 |
| Less: tax on R2 350 (salary before increase) .....                              |                  | <u>R17,91</u>  |
| Tax on increase .....   |                  | <u>R62,64</u>  |
| Tax on R1 750 (backdated increase of salary): R62,64 x 5 .....                  |                  | <u>R313,20</u> |
| Total tax for December .....  |                  | <u>R393,75</u> |

**Important:** The employer may apply for a tax directive on backdated salary/pension relating to previous tax years. Tax on backdated salary/pension is calculated in the same manner as tax on bonus.

### 13. NOT EMPLOYED FOR FULL PAY PERIOD

*Weekly* — Employee (51 years) starts working on the 5<sup>th</sup> day of a week. He receives R425 for the days worked during the first week. The employer's week consists of 7 working days.

Calculate the annual equivalent of the remuneration received for part of week worked by using the decimal portion of the period.

Tax on annual equivalent:  $(R425 \div 0,4285 \text{ [days worked } (3 \div 7)] \times 52 = R51\,575,26)$  ..... R5 225,13  
 Tax on R425 for 3 days worked:  $R5\,225,13 \div 52 \times 0,4285$  ..... R43,06

*Fortnightly* — Employee (27 years) starts working on the 7<sup>th</sup> day of a fortnight period. He receives R1 000 for the days worked during the fortnight. The employer's fortnight period consists of 14 working days.

Calculate the annual equivalent of the remuneration received for part of fortnight worked by using the decimal portion of the period.

Tax on annual equivalent:  $(R1\,000 \div 0,5714 \text{ [days worked } (8 \div 14)] \times 26 = R45\,502,27)$  ..... R3 725,13  
 Tax on R1 000 for 8 days worked:  $R3\,725,13 \div 26 \times 0,5714$  ..... R81,87

*Monthly* — Employee (47 years) starts working on 16 June as a monthly paid employee.. He receives R1 800 up to the end of June.

Calculate the annual equivalent of the remuneration received for part of month worked by using the decimal portion of the period.

Tax on annual equivalent:  $(R1\,800 \div 0,5 \text{ [days worked } (15 \div 30)] \times 12 = R43\,200,00)$  ..... R3 143,88  
 Tax on R1 800 for 15 days worked:  $R3\,143,88 \div 12 \times 0,5$  ..... R130,99

### 14. SITE DETERMINATION AT THE END OF THE TAX YEAR

*Example 1* — Employee whose annual equivalent of net remuneration does not exceed R60 000: Employee (32 years) is employed for the full tax year and the employer deducts tax according to the monthly table.

| Month        | Salary         | Employees tax    |
|--------------|----------------|------------------|
| March        | R 2 500        | R 44,91          |
| April        | R 2 760        | R 91,35          |
| May          | R 2 545        | R 53,55          |
| June         | R 2 640        | R 69,75          |
| July         | R 2 920        | R119,88          |
| August       | R 2 625        | R 67,59          |
| September    | R 2 790        | R 96,75          |
| October      | R 2 650        | R 71,91          |
| November     | R 2 500        | R 44,91          |
| December     | R 2 595        | R 62,19          |
| January      | R 2 510        | R 47,07          |
| February     | R 2 610        | To be determined |
| <b>TOTAL</b> | <b>R31 645</b> | <b>R769,86</b>   |

Tax on R31 645 according to the annual table

Less: tax deducted for March to January

Tax deduction for February

| SITE    | PAYE | TOTAL          |
|---------|------|----------------|
| R836,19 | Nil  | R836,19        |
|         |      | <u>R769,86</u> |
|         |      | R 66,33        |

*Example 2* — Employee whose annual equivalent of net remuneration exceeds R60 000: Employee (25 years) is employed by one employer for the full tax year and the employer deducts tax correctly according to the monthly table.

| Month        | Salary         | Overtime    | Total          | Employees tax    |
|--------------|----------------|-------------|----------------|------------------|
| March        | R 4 750        |             | R 4 750        | R 549,91         |
| April        | R 4 750        |             | R 4 750        | R 549,91         |
| May          | R 4 750        |             | R 4 750        | R 549,91         |
| June         | R 4 750        | R300        | R 5 050        | R 624,79         |
| July         | R 4 750        |             | R 4 750        | R 549,91         |
| August       | R 5 330        |             | R 5 330        | R 692,79         |
| September    | R 5 330        | R156        | R 5 486        | R 732,79         |
| October      | R 5 330        |             | R 5 330        | R 692,79         |
| November     | R 5 330        |             | R 5 330        | R 692,79         |
| December     | R 5 330        | R240        | R 5 570        | R 752,79         |
| January      | R 5 330        |             | R 5 330        | R 692,79         |
| February     | R 4 950        |             | R 4 950        | To be determined |
| <b>TOTAL</b> | <b>R60 680</b> | <b>R696</b> | <b>R61 376</b> | <b>R7 081,18</b> |

Tax on R61 376 according to the annual table  
 Less: tax deducted for March to January  
 Tax deduction for February

| SITE      | PAYE    | TOTAL            |
|-----------|---------|------------------|
| R7 340,00 | R335,13 | R7 675,13        |
|           |         | <u>R7 081,17</u> |
|           |         | R 593,96         |

**Important:** The employer may not refund any excess of tax deducted if the annual equivalent of the net remuneration exceeds R60 000. If there is an over-deduction of tax for March to January, the excess must be reflected as PAYE.

## 15. SITE DETERMINATION WHERE THE TAX PERIOD IS SHORTER THAN A TAX YEAR

*Example 1* — Employee (39 years) is employed by one employer for the period 1 March to 31 October and the employer deducts tax correctly according to the monthly table.

| Month        | Salary         | Overtime      | Total          | Employees tax    |
|--------------|----------------|---------------|----------------|------------------|
| March        | R 4 500        |               | R 4 500        | R 486,66         |
| April        | R 4 500        | R1 300        | R 5 800        | R 812,79         |
| May          | R 4 500        |               | R 4 500        | R 486,66         |
| June         | R 4 500        | R1 300        | R 5 800        | R 812,79         |
| July         | R 4 500        |               | R 4 500        | R 486,66         |
| August       | R 6 800        |               | R 6 800        | R1 067,28        |
| September    | R 6 800        | R 450         | R 7 250        | R1 201,68        |
| October      | R 6 800        |               | R 6 800        | R1 067,28        |
| <b>TOTAL</b> | <b>R42 900</b> | <b>R3 050</b> | <b>R45 950</b> | <b>R6 421,80</b> |

Tax on annual equivalent R68 925 (R45 950 ÷ 8 x 12) according to the annual table  
 Determine tax on R45 950:  
 Final tax for the tax period

| SITE            | PAYE            | TOTAL           |
|-----------------|-----------------|-----------------|
| R7 340,00       | R2 216,38       | R9 556,38       |
| <u>÷ 12 x 8</u> | <u>÷ 12 x 8</u> | <u>÷ 12 x 8</u> |
| R4 893,33       | R1 477,59       | R6 370,92       |

**Important:** As the annual equivalent of the net remuneration exceeds R60 000, the employer may not refund the excess of R50,88 (R6 421,80 — R6 370,92) to the employee. This excessive amount (R50,88) must be reflected as PAYE.

*Example 2* — Employee (18 years) is employed by one employer for 9 weeks and the employer deducts tax correctly according to the weekly table.

| Week         | Wage          | Employees tax |
|--------------|---------------|---------------|
| 15           | R 540         | R 3,68        |
| 16           | R 540         | R 3,68        |
| 17           | R 540         | R 3,68        |
| 18           | R 540         | R 3,68        |
| 19           | R 540         | R 3,68        |
| 20           | R 540         | R 3,68        |
| 21           | R 540         | R 3,68        |
| 22           | R 540         | R 3,68        |
| 23           | R 540         | R 3,68        |
| <b>TOTAL</b> | <b>R4 860</b> | <b>R33,12</b> |

Tax on annual equivalent R28 080 (R4 860 ÷ 9 x 52) according to the annual table  
 Determine tax on R4 860:  
 Final tax for the tax period

| SITE            | PAYE            | TOTAL           |
|-----------------|-----------------|-----------------|
| R194,94         | Nil             | R194,94         |
| <u>÷ 52 x 9</u> | <u>÷ 52 x 9</u> | <u>÷ 52 x 9</u> |
| R 33,74         | Nil             | R 33,74         |

**Important:** If the employer finds at the end of the tax period that the SITE liability differs with not more or less than R5 from the total amount of employees tax which was deducted during the tax period, the employer may at his option deem the total amount deducted (R33,12) as the correct amount of SITE.

*Example 3* — Employee is in standard employment and works for a part of a week only and then resigns. The following formula is applied to determine the annual equivalent of the net remuneration.

$$\frac{\text{Wage received}}{\text{Decimal portion of pay period employed}} \times \text{Total pay periods in tax year (e.g. 52 weeks)}$$

A weekly-remunerated employee (43 years) commences employment on the 2<sup>nd</sup> day of the week and resigns on the 5<sup>th</sup> day of the same week. He is paid R620 for the relevant period [4 days (0,5714 weeks)]. A week consist of 7 working days and there are 52 total pay periods in the tax year.

$$\text{Determine the annual equivalent: } \frac{R620}{0,5714} \times 52 = R56 422,82$$

Tax on annual equivalent R56 422,82 according to the annual table  
 Tax on R620  
 Final tax liability for the tax period

| SITE                    | PAYE                    | TOTAL                   |
|-------------------------|-------------------------|-------------------------|
| R6 450,13               | Nil                     | R6 450,13               |
| $\div 52 \times 0,5714$ | $\div 52 \times 0,5714$ | $\div 52 \times 0,5714$ |
| R70,88                  | Nil                     | R70,88                  |

*Example 4* — Employee is in standard employment and works for a part of a fortnight only and then resigns. The following formula is applied to determine the annual equivalent of the net remuneration.

$$\frac{\text{Wage received}}{\text{Decimal portion of pay period employed}} \times \text{Total pay periods in tax year (e.g. 26 fortnights)}$$

A fortnightly-remunerated employee (35 years) commences employment on the 4<sup>th</sup> day of the fortnight and resigns on the 12<sup>th</sup> day of the same fortnight. He is paid R1 240 for the relevant period [9 days (0,6428 fortnights)]. A fortnight consist of 14 working days and there are 26 total pay periods in the tax year.

$$\text{Determine the annual equivalent: } \frac{R1\ 240}{0,6428} \times 26 = R50\ 155,57$$

Tax on annual equivalent R50 155,57 according to the annual table  
 Tax on R1 240  
 Final tax liability for the tax period

| SITE                    | PAYE                    | TOTAL                   |
|-------------------------|-------------------------|-------------------------|
| R4 875,13               | Nil                     | R4 875,13               |
| $\div 26 \times 0,6428$ | $\div 26 \times 0,6428$ | $\div 26 \times 0,6428$ |
| R120,53                 | Nil                     | R120,53                 |

*Example 5* — Employee is in standard employment and is employed for a portion of a month after which he resigns. The following formula is applied to determine the annual equivalent of the net remuneration.

$$\frac{\text{Salary received}}{\text{Decimal portion of pay period employed}} \times \text{Total pay periods in tax year (e.g. 12 months)}$$

A monthly-remunerated employee (30 years) commences employment on 5 September and resigns 16 September. He is paid R950 for the period [12 days (0,4 months)].

$$\text{Determine the annual equivalent: } \frac{R950}{0,4} \times 12 = R28\ 500,00$$

Tax on annual equivalent R28 500 according to the annual table  
 Tax on R950  
 Final tax liability for the tax period

| SITE                 | PAYE                 | TOTAL                |
|----------------------|----------------------|----------------------|
| R268,29              | Nil                  | R268,29              |
| $\div 12 \times 0,4$ | $\div 12 \times 0,4$ | $\div 12 \times 0,4$ |
| R8,94                | Nil                  | R8,94                |

## 16. SITE DETERMINATION WHERE THE TAX PERIOD IS SHORTER THAN A TAX YEAR & EMPLOYEE RECEIVED A BONUS (ANNUAL PAYMENT)

Employee (51 years) commences employment on 1 July and resigns on 30 November (5 months). He receives an annual bonus of R4 000 in August. The employer deducts tax according to the monthly table.

| Month        | Salary         | Bonus         | Employees tax    |
|--------------|----------------|---------------|------------------|
| July         | R 5 000        |               | R 610,41         |
| August       | R 5 000        | R4 000        | R1 610,41        |
| September    | R 4 800        |               | R 560,91         |
| October      | R 5 000        |               | R 610,41         |
| November     | R 5 000        |               | R 610,41         |
| <b>TOTAL</b> | <b>R24 800</b> | <b>R4 000</b> | <b>R4 002,55</b> |

Tax on R63 520 (annual equivalent & bonus) according to the annual table  
 Tax on annual equivalent R59 520 (R24 800 ÷ 5 x 12) according to annual table  
 Tax on bonus (annual payment)

| SITE      | PAYE    | TOTAL            |
|-----------|---------|------------------|
| R7 340,00 | R885,13 | R8 225,13        |
|           |         | <u>R7 225,13</u> |
|           |         | R1 000,00        |

Total tax deducted for the period July to November  
 Less: SITE on remuneration including bonus (R7 340 ÷ 12 x 5)  
 Tax attributable to PAYE

R4 002,55  
R3 058,33  
R 944,22

**17. EMPLOYEES TAX DETERMINATION WHERE THE TAX PERIOD IS SHORTER THAN A TAX YEAR & EMPLOYEE RECEIVES A TRAVEL ALLOWANCE**

*Example 1* — Employee (56 years) receives besides his normal salary a monthly allowance in respect of travelling expenses. He is in the employer's employment from 1 March to 31 January (11 months). The employer deducts tax according to the monthly table.

| Month        | Salary (A)     | Travel allowance (B) | 50% of travel allowance (C) | Total of A + C (D) | Employees tax on D |
|--------------|----------------|----------------------|-----------------------------|--------------------|--------------------|
| March        | R 3 100        | R 400                | R 200                       | R 3 300            | R 189,18           |
| April        | R 3 400        | R 400                | R 200                       | R 3 600            | R 261,16           |
| May          | R 3 000        | R 400                | R 200                       | R 3 200            | R 171,36           |
| June         | R 3 250        | R 400                | R 200                       | R 3 450            | R 225,41           |
| July         | R 3 100        | R 400                | R 200                       | R 3 300            | R 189,18           |
| August       | R 3 400        | R 400                | R 200                       | R 3 600            | R 261,16           |
| September    | R 3 000        | R 400                | R 200                       | R 3 200            | R 171,37           |
| October      | R 3 000        | R 400                | R 200                       | R 3 200            | R 171,37           |
| November     | R 3 250        | R 400                | R 200                       | R 3 450            | R 225,41           |
| December     | R 3 400        | R 400                | R 200                       | R 3 600            | R 261,16           |
| January      | R 3 250        | R 400                | R 200                       | R 3 450            | To be determined   |
| <b>TOTAL</b> | <b>R35 150</b> | <b>R4 400</b>        | <b>R2 200</b>               | <b>R37 350</b>     | <b>R2 126,74</b>   |

|  |                  |                  |
|--|------------------|------------------|
| Tax on R40 545,45 (annual equivalent & travel allowance taxable) according to the annual table | R2 481,38        |                  |
| Tax on annual equivalent R38 345,45 (R35 150 ÷ 11 x 12) according to annual table              | <u>R2 045,79</u> |                  |
| PAYE on taxable travel allowance (50% portion)   | R 435,59         | R 435,59         |
| Tax on R35 150 is thus (R2 045,79 ÷ 12 x 11)   |                  | <u>R1 875,31</u> |
| Final tax liability for tax period   |                  | R2 310,91        |
| Less: employees tax deducted (March to December)   |                  | <u>R2 126,74</u> |
| Employees tax for January  |                  | <u>R 184,17</u>  |

*Example 2* — The same details as above (example 1) are used.

|  |                  |                  |
|--|------------------|------------------|
| Tax on R40 745,45 (annual equivalent: salary + 50% travel allowance) according to the annual table = R2 531,38 |                  |                  |
| Tax on R37 350 is thus (R2 531,38 ÷ 12 x 11) according to annual table   | R2 320,43        | R2 320,43        |
| Tax on R35 150 (as calculated in example 1 above)  | <u>R1 875,31</u> |                  |
| PAYE on taxable travel allowance (50% portion)   | R 445,12         |                  |
| Less: employees tax deducted (March to December)   |                  | <u>R2 126,74</u> |
| Employees tax for January  |                  | <u>R 193,69</u>  |

The IRP 5 certificate must be completed as follows:

| Example | Gross remuneration | Travel allowance | SITE      | PAYE    | TOTAL TAX |
|---------|--------------------|------------------|-----------|---------|-----------|
| 1       | R39 550,00         | R4 400,00        | R1 875,31 | R435,60 | R2 310,91 |
| 2       | R39 550,00         | R4 400,00        | R1 875,31 | R445,12 | R2 320,43 |

- The full amount of the travel allowance of R4 400 received during the tax year must be reflected on the certificate and not only the portion which is subject to employees tax.
- Although the employee's annual equivalent of his net remuneration (salary) does not exceed R60 000 for the relevant tax year, he must nevertheless submit an income tax return as he receives a travel allowance that is excluded from the definition of "net remuneration".

## 18. EMPLOYEES TAX DETERMINATION WHERE THE TAX PERIOD IS SHORTER THAN A TAX YEAR & EMPLOYEE RECEIVES A BONUS AND A PAYMENT ON RESIGNATION

Employee (26 years) is employed for the period 1 March to 30 November (9 months). In addition to his monthly salary he receives a bonus (in August) and a payment on resignation (on 30 November). The employer deducts tax according to the monthly table.

| Month        | Salary         | Overtime      | Annual payment | Total          | Employees tax    |
|--------------|----------------|---------------|----------------|----------------|------------------|
| March        | R 5 600        |               |                | R 5 600        | R 760,79         |
| April        | R 5 600        |               |                | R 5 600        | R 760,79         |
| May          | R 5 600        | R 760         |                | R 6 360        | R 952,79         |
| June         | R 5 600        |               |                | R 5 600        | R 760,79         |
| July         | R 5 600        | R 900         |                | R 6 500        | R 984,79         |
| August       | R 5 600        |               | R3 500         | R 9 100        | R1 660,79        |
| September    | R 5 600        |               |                | R 5 600        | R 760,79         |
| October      | R 5 600        | R 380         |                | R 5 980        | R 856,79         |
| November     | R 5 600        |               | R4 000         | R 9 600        | R1 735,79        |
| <b>TOTAL</b> | <b>R50 400</b> | <b>R2 040</b> | <b>R7 500</b>  | <b>R59 940</b> | <b>R9 234,11</b> |

Tax on R77 420 (annual equivalent & annual payments)

Tax on annual equivalent R69 920 (R52 440 ÷ 9 x 12)

Tax on annual payments (no SITE on annual payments)

| SITE             | PAYE             | TOTAL             |
|------------------|------------------|-------------------|
| R7 340,00        | R4 353,88        | R11 693,88        |
| <u>R7 340,00</u> | <u>R2 478,88</u> | <u>R 9 818,88</u> |
|                  |                  | R 1 875,00        |

Tax on R78 020 (annual equivalent & annual payments)

Determine the tax on R52 440:

|                 |                  |                  |
|-----------------|------------------|------------------|
| R7 340,00       | R2 478,88        | R 9 818,88       |
| <u>÷ 12 x 9</u> | <u>÷ 12 x 9</u>  | <u>÷ 12 x 9</u>  |
| R5 505,00       | R1 859,16        | R7 364,16        |
| <u>Nil</u>      | <u>R1 875,00</u> | <u>R1 875,00</u> |
| R5 505,00       | R3 734,16        | R9 239,16        |

Add: tax on annual payments (PAYE)

Final tax liability for the tax period

**Important:** As the employees tax does not represent SITE only, no refunds may be made and the under deduction of R5,05 (R9 239,16 – R9 234,11) must be recovered from the employee.

## 19. ALLOWANCES

### TRAVEL ALLOWANCE - EXAMPLE

Employee (49 years) receives a fixed monthly travel allowance of R500 in addition to his monthly salary of R3 600.

Salary

R3 600

Add: 50% portion of travel allowance which is subject to employees tax (R500 x 50%)

R 250

Total amount which is subject to employees tax

R3 850

**Important:** As the travel allowance is specifically excluded from the definition of “net remuneration”, a re-calculation must be made at the end of the tax period to determine the employees tax to be deducted from the travel allowance. The travel allowance is only subject to PAYE.

### SUBSISTENCE ALLOWANCE - EXAMPLE

*Example 1* — An employee is sent to France by his employer to market a product for the company and he is absent from his house for a total period of 3 weeks. The employer pays the actual cost of the employee’s lodging and furthermore pays the employee an allowance of \$120 (US dollar) per day.

The employer does not need to deduct employees tax but the amount must be reflected under code 3705 on the certificate.

*Example 2* — An employee is sent to France by his employer to market a product for the company and he is absent from his house for a period exceeding 6 weeks. The employer pays the actual cost of the employee’s lodging and furthermore pays the employee an allowance of \$120 (US dollar) per day.

The employer does not need to deduct employees tax but the amount must be reflected under code 3704 on the certificate.

**HOLDER OF A PUBLIC OFFICE ALLOWANCE - EXAMPLE**

A holder of a public office receives an allowance of R4 000 per month to enable him to defray expenditure in respect of his office. A 50% portion of such allowance is subject to employees tax at a rate of 25% as the holder of the public office is not in standard employment.

Tax on R2 000 (R4 000 x 25%) at the rate of 25% ..... R500,00

**Important:** The employees tax on the allowance is only subject to PAYE.

**RELOCATION ALLOWANCE (TRANSFER COSTS) - EXAMPLE**

The employer transfers his employee from Pretoria to Cape Town. The employee's basic salary is R5 600 per month. The employer has already paid for the transfer of the employee's personal goods and made arrangements for the employee and members of his household to stay in a hotel on the employer's account for the 6 months in which the employee's new house is being built. The employee claims the following expenses for which he was fully reimbursed by the employer:

| <u>No.</u> | <u>Description</u>                                     | <u>Amount</u>     |
|------------|--|-------------------|
| 1          | New School uniforms purchased                          | R 1 740,00        |
| 2          | Curtains made for new residence                        | R 8 360,00        |
| 3          | Motor vehicle registration fees                        | R 216,00          |
| 4          | Telephone, water and electricity connections           | R 1 015,00        |
| 5          | Loss on the sale of the previous residence             | R12 000,00        |
| 6          | Architect's fees for the design of the new residence   | R 7 600,00        |
| 7          | Bond registration and legal fees for the new residence | R 6 800,00        |
| 8          | Transfer duty on new residence                         | R25 000,00        |
| 9          | Agent's fee on sale of previous residence              | <u>R16 397,00</u> |
| TOTAL      |  | <u>R79 128,00</u> |

**Please note:** The employer could have paid the employee R5 600 (one month's basic salary) without withholding employees tax to cover the actual expenses in respect of item 1 to 4.

**Important:** As items 5 and 6 are not exempt from tax, the employer must deduct employees tax in respect of these items and it must be reflected under code 3713 on the IRP 5 certificate. All the other items are exempt from employees tax but must also be reflected on the IRP 5 certificate under code 3714.

## 20. FRINGE BENEFITS

**ACQUISITION OF AN ASSET - EXAMPLE**

An estate agency announces that the estate agent who sold the most properties during the year, won an overseas trip for two as well as pocket money valued at R15 000. The employee must use the prize and may not exchange it for cash. The prize accrued to the employee during May 2002.

**Important:** The full amount of R15 000 is subject to employees tax and the employees tax attributable to the prize may be spread over the remaining period of the tax year. However, if the employee leaves the employer's service before the end of the tax year, the balance of the employees tax attributable to the prize must be deducted from the last month's salary of the employee.

**RIGHT OF USE OF AN ASSET - EXAMPLE**

*Example 1* — The employer rents a caravan to make available to his employees for a holiday. The employer pays R100 per day for 10 days which amounts to R1 000 rent.

**Important:** The R1 000 is subject to employees tax and the employer must deduct the employees tax from the employee at the same intervals at which the employee is remunerated.

*Example 2* — The employer owns a caravan which he makes available to his employee for a holiday for 10 days. Although the employer paid R60 000 on the date he bought the caravan, the market value of the caravan was R40 000 on the date he made it available for use by the employee.

**Important:** The following formula must be applied to determine the value of the benefit which is subject to employees tax:

15% per year (pro-rata to the period it was used) on the lesser of —

- cost of the asset to the employer; or
- market value of the asset on the commencement date of the period of use.

**The value of the benefit is R164,38 (15% x R40 000 ÷ 365 x 10 days) and the employer must deduct the employees tax from the employee at the same intervals at which the employee is remunerated.**

**RIGHT OF USE OF A MOTOR VEHICLE - EXAMPLE**

*Example 1* — The employer allocates the use of a motor vehicle with a determined value of R60 000, to the employee. The employer bears all the costs in respect of fuel and maintenance.

**Value of benefit:** R60 000 x 1,8% = R1 080 per month.

*Example 2* — The employer allocates the use of a motor vehicle with a determined value of R120 000, to the employee. The employee bears all the costs in respect of fuel but the employer bears the cost of maintenance.

**Value of benefit:** R120 000 x 1,8% = R2 160 less R120 = R2 040 per month.

*Example 3* — The employer allocates the use of a motor vehicle with a determined value of R80 000, to the employee. The employee bears all the costs in respect of fuel and maintenance.

**Value of benefit:**  $R80\,000 \times 1,8\% = R1\,440$  less R205 ( $R120 + R85$ ) = R1 235 per month.

*Example 4* — The employer allocates the use of a motor vehicle with a determined value of R60 000, to the employee. The employer bears all the costs in respect of fuel and maintenance but the employee pays R200 per month compensation to the employer for the private use of the motor.

**Value of benefit:**  $R60\,000 \times 1,8\% = R1\,080$  less R200 = R880 per month.

*Example 5* — The employer allocates the use of a motor vehicle with a determined value of R120 000, to the employee. The employee pays R200 per month compensation to the employer for the private use and bears all the costs in respect of fuel but the employer bears the costs of maintenance.

**Value of benefit:**  $R120\,000 \times 1,8\% = R2\,160$  less R320 ( $R200 + R120$ ) = R1 840 per month.

*Example 6* — The employer allocates the use of a motor vehicle with a determined value of R80 000, to the employee. The employee paid R200 per month compensation to the employer for the private use and bears all the costs in respect of fuel and maintenance.

**Value of benefit:**  $R80\,000 \times 1,8\% = R1\,440$  less R405 ( $R200 + R120 + R85$ ) = R1 035 per month.

*Example 7* — The employer allocates the use of a motor vehicle with a determined value of R130 000, to the employee. The employee receives a travel allowance of R1 000 per month and bears all the costs in respect of fuel and maintenance.

**Value of benefit:**  $R130\,000 \times 4\% = R5\,200$  per month.

#### MEALS, REFRESHMENTS AND MEAL AND REFRESHMENT VOUCHERS - EXAMPLE

The employer pays R20 a meal for his employees at a dining place close to where his business is situated. He provides each employee with 20 coupons (at R8 per coupon) per month for which the employees must pay R160. One meal can be enjoyed at the dining place for each coupon.

**Value of benefit:** The value of the benefit is determined as follows:

|                         |                                    |
|-------------------------|------------------------------------|
| Cost to the employer    | R400 (20 coupons x R20 each)       |
| Cost to the employee    | <u>R160</u> (20 coupons x R8 each) |
| Taxable monthly benefit | <u>R240</u>                        |

#### ACCOMMODATION - EXAMPLE

*Example 1* — The employee is in the employer's employ for the full 2003 tax year. His salary is R5 600 per month and he also receives a monthly entertainment allowance of R200. The employer owns accommodation and supplies the employee with unfurnished accommodation which consists of at least four rooms. The employee uses the accommodation for the full year and pays R500 rent per month. All other expenses in respect of the accommodation are borne by the employer.

**Value of benefit:**  $R67\,200(A) - R20\,000(B) \times \frac{17(C)}{100} \times \frac{1(D)}{12} = R668,67$   
 Less: rental paid by employee for the accommodation R500,00  
R168,67 per month

*Example 2* — The employee rents a flat for R2 000 per month. The employer decides to pay half of the employee's rent instead of an annual salary increase. To simplify the administration involved, the employer deducts R1 000 every month from the employee's salary and pays the R2 000 to the landlord.

**Value of benefit:** The value of the benefit which is subject to employees tax is:

|   |               |
|---|---------------|
| Amount paid by employer to the landlord | R2 000        |
| Less: employee's own contribution       | <u>R1 000</u> |
| Taxable monthly benefit                 | <u>R1 000</u> |

#### FREE OR CHEAP SERVICES - EXAMPLE

An employee works as a manager for a company. Considering that the employee lives in a far-off area, the employer rents armed guards at a security company for R1 000 per month to guard the employee's property. The employer deducts R600 per month from the employee's salary for supplying this service.

**Value of benefit:** The value of the benefit which is subject to employees tax is:

|   |              |
|---|--------------|
| Amount paid by employer to the landlord | R1 000       |
| Less: employee's own contribution       | <u>R 600</u> |
| Taxable monthly benefit                 | <u>R 400</u> |

#### PAYMENT OF AN EMPLOYEE'S DEBT OR TO RELEASE THE EMPLOYEE FROM OBLIGATION TO PAY A DEBT - EXAMPLE

The employer decides to contribute R300 per month to the employee's clothing account instead of giving the employee a salary increase. This is added to the employee's monthly salary.

**Value of benefit:** The full amount of R300 is the taxable benefit from which employees tax must be deducted.

## EMPLOYEES TAX CERTIFICATES [IRP 5-, IRP 5(a) AND IT 3(a)]

### 1. OBLIGATION TO ISSUE EMPLOYEES TAX CERTIFICATES [IRP 5 OR IT 3(A)]

|                                   |  |
|-----------------------------------|--|
| <b>Reference to the Act</b>       | Paragraph 13(1) and 13(2) of the Fourth Schedule   |
| <b>Meaning</b>                    | An employer must furnish employees to whom remuneration is paid, or has become payable and from which employees tax in respect of a tax period was deducted, within the prescribed period with an IRP 5 certificate.<br><br>If for a valid reason no employees tax was deducted from the remuneration paid to an employee, an IT 3(a) return must be issued to the employee instead of an IRP 5 certificate.                                   |
| <b>Prescribed period</b>          | <ul style="list-style-type: none"> <li>• Within sixty (60) days after the end of the tax year or alternative period.</li> <li>• Within fourteen (14) days after an employee has left the employer's service.</li> <li>• Within seven (7) days after the employer has ceased to be an employer.</li> <li>• Within a further period where the Commissioner in special circumstances grants approval for the extension of such period.</li> </ul> |
| <b>Please note</b>                | Under no circumstances may separate certificates be issued to the employee in respect of the same remuneration. No blank certificate may be issued.  |
| <b>Foreign employment income</b>  | Separate certificates must be issued to the employee if the employee's remuneration consists of local remuneration and foreign remuneration for certain periods during a specific tax year.<br><b>Important:</b> The nature of person must be indicated as "M" on the certificate which reflects the foreign employment income.  |
| <b>Codes used on certificates</b> | All income and deductions must be classified according to the different codes allocated for income and deductions.<br><b>The certificates will be rejected if they do not contain the mandatory information as required.</b>   |
| <b>Declaration by employer</b>    | The employer must declare that all taxable benefits enjoyed by employees, are reflected on the IRP 5 or IT 3(a) certificates issued.   |

### 2. MANUAL CERTIFICATES

|  |  |
|--|--|
| <b>Introduction</b>                                | Pre-printed manual certificates are available from SARS and can be requested in writing and are supplied to employers who make use of these manual certificates.<br><b>Please note:</b> Employers who issue manual certificates may only use pre-printed manual certificates which are provided by SARS for this purpose.  |
| <b>Issue and submission of manual certificates</b> | The original manual certificates issued must be handed to the relevant employees and the first copy thereof must be submitted to SARS together with the IRP 501 reconciliation. The employer must retain the second copy for a period of five years.   |
| <b>Rejection of manual certificates</b>            | A manual certificate <b>will be rejected</b> if it does not contain the mandatory information as required or where the tax deductions are calculated incorrectly. Where a certificate is rejected, it will immediately be cancelled by SARS and returned to the employer. No tax credit will be allowed to the employee on assessment. In such case, a new certificate must be issued to the employee and the first copy must once again be submitted to SARS with a revised IRP 501 reconciliation. |
| <b>Lost / destroyed manual certificates</b>        | If unused manual certificates are lost or destroyed, SARS must immediately be notified in writing of all such certificate numbers.   |

### 3. ELECTRONIC CERTIFICATES

|  |   |
|--|---|
| <b>Introduction</b>                                    | Employers who make use of computerised payroll systems, may use manual certificates and/or can print their own certificates according to certain standards. Employers who choose to print their own certificates must supply the certificate information to SARS on an electronic medium. No pre-printed certificates will be issued by SARS for this purpose.  |
| <b>Important</b>                                       | The employer may use both the manual and electronic format of certificates and employers who cannot print their own certificates according to certain standards must use manual certificates. No paper copies of the printed certificates may be submitted to SARS for reconciliation purposes. If a certificate was generated electronically (employer prints his own certificates) the SARS logo may NOT be printed on these certificates.  |
| <b>Issue and submission of electronic certificates</b> | The certificates must be printed and handed to the relevant employees and the certificate information must be supplied to SARS in an electronic file layout as prescribed on the specified electronic media together with the IRP 501 reconciliation. <b>The employer must retain the electronic certificate information for a period of five years.</b>  |
| <b>Rejection of electronic certificates</b>            | An electronic certificate <b>will be rejected</b> if it does not contain the mandatory information as required or where the tax deductions are calculated incorrectly. Where a certificate is rejected, it will immediately be cancelled and referred to the employer. No tax credit will be allowed to the employee on assessment. In such case, a new certificate must be issued to the employee and the new certificate information must once again be supplied to SARS with a revised IRP 501 reconciliation. |
| <b>Description of electronic information</b>           | This relates to any data created by means of a “computer” as defined in section 1 of the Computer Evidence Act, 1983, including data in the electronic form in which it was originally created or in which it is stored for the purposes of backing up such data.   |

### 4. DUPLICATE CERTIFICATES

|                                |  |
|--------------------------------|--|
| <b>Reference to the Act</b>    | Paragraph 13(8) of the Fourth Schedule.  |
| <b>Meaning</b>                 | The employer must, at the request of his employee or former employee, issue a duplicate certificate and such duplicate certificate must disclose the full details of the original certificate.   |
| <b>Manual certificates</b>     | A duplicate IRP 5(a) certificate or a replacement IT 3(a) return must be issued. The duplicate IRP 5(a) must refer to the original certificate and the original IT 3(a) return must be cancelled if a replacement is issued as a duplicate.  |
| <b>Electronic certificates</b> | A re-print of the original IRP 5 or IT 3(a) certificate must be done. The same certificate number must be used.<br>Manual IRP 5(a) certificates may not be used to replace a lost electronic certificate or to issue duplicate certificates in respect of electronic certificates. |

### 5. CANCELLED CERTIFICATES

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 13(10) of the Fourth Schedule   |
| <b>Meaning</b>              | If an employer cancels a certificate, SARS must immediately be notified in writing of all such certificate numbers.<br><br>A certificate is normally cancelled if the written or printed information thereon is incorrect. It is not necessary to submit the original certificate to SARS when the original certificate is cancelled. |

## 6. UNUSED MANUAL CERTIFICATES

|   |  |
|---|--|
| <b>Reference to the Act</b>                       | Paragraph 13(11) and 13(13) of the Fourth Schedule   |
| <b>Meaning</b>                                    | The employer must account for all unused certificates on the reconciliation statement.<br><br>If unused manual certificates are lost or destroyed, SARS must immediately be notified in writing. |
| <b>Unused stock when employer ceases business</b> | The employer must return all unused certificates as well as the blank EMP 201 returns to SARS when his business operations cease.  |

## 7. WHEN MUST IT 3(A) RETURNS BE ISSUED

|                                       |  |
|---------------------------------------|--|
| <b>Reference to the Act</b>           | Section 69(1)<br>Subparagraph (i) and (ii) of the part which is excluded from the definition: “remuneration” in paragraph 1 of the Fourth Schedule   |
| <b>Meaning</b>                        | Every employer is required to furnish his employee with certificates relating to amounts paid or accrued to such employee in the prescribed formats.   |
| <b>When must an IT 3(a) be issued</b> | IT 3(a) returns are issued — <ul style="list-style-type: none"> <li>• Where foreign employment income is not subject to the deduction of employees tax.</li> <li>• Where an employee’s annual equivalent of the remuneration amounts to at least R10 000 and does not exceed the tax threshold. (If an employee was not employed by the same employer for the full tax year, the remuneration received for the tax period must be calculated pro-rata in order to determine whether an IT 3(a) must be issued).</li> <li>• In respect of lump sum payments (not reflected on an IRP 5) from which no tax has been deducted.</li> <li>• In respect of any amount paid to a person for services rendered or to be rendered from which no employees tax has been deducted.</li> <li>• In respect of directors remuneration which is only determined in the following tax year.</li> </ul> |
| <b>Excluded</b>                       | IT 3(a) returns are NOT issued — <ul style="list-style-type: none"> <li>• In respect of any remuneration which is reflected on an IRP 5 (e.g. fringe benefits).</li> <li>• In respect of fees paid for services rendered by persons in the ordinary course of their professional practice (e.g. medical practitioners, attorneys, advocates, accountants, auditors, etc).</li> <li>• Where the annual equivalent of the remuneration does not exceed R10 000 for the tax year.</li> </ul>  |
| <b>Important</b>                      | Where no employees tax has been deducted from the remuneration paid to any person and no IT 3(a) return was issued in respect thereof, the employer must furnish SARS with a list of names in alphabetical order (together with his IRP 501 reconciliation or IT 3 General return). The following information must be reflected — <ul style="list-style-type: none"> <li>• Surname and initials or trading name;</li> <li>• Identity number, passport number or company/cc/trust number;</li> <li>• Amount of remuneration;</li> <li>• Address; and</li> <li>• Period employed or accrual date.</li> </ul>   |

- Submission of IT 3(a) returns**
- The first carbon copies of the manual returns must be submitted to SARS within 60 days from the date the IT 3 (Return of General Information) was issued.
  - Where the IT 3(a) returns are combined with the IRP 5 certificates on one file (electronic certificates), the IT 3(a) returns issued must be accounted for on the IRP 501 reconciliation.

**Please note** An employer must be registered with SARS to receive manual IT 3(a) returns.

## 8. INFORMATION REQUIRED ON EMPLOYEES TAX CERTIFICATES

**Introduction** The information required on the certificates are divided into the following categories —

- **NON FINANCIAL INFORMATION**  
Employer information; and  
Employee information.
- **FINANCIAL INFORMATION**  
Tax calculation information;  
Income sources;  
Gross remuneration;  
Deductions; and  
Employees tax deductions and reason code for the non deduction of employees tax.

**Information requirements** The required information as well as the meaning of each column is explained as follows —

- **Name of field:** This is the name of the field on the certificate.
- **Explanation:** Explains the type of information that must be disclosed in the specific field.
- **Format:** The meaning of “N” or “A” is as follows:
  - N = Numeric character field
  - A = Alpha numeric character field
  - 1 – 120 = Maximum number of characters which may be used

**Important** Alphanumeric fields must be specified in double quotes (e.g. "ABCdef.....xyZ") when an electronic file is created.

## 9. VALIDATION RULES APPLICABLE TO CERTIFICATES

**Meaning** The purpose of validating the information on the certificates is to store all the tax certificate information on the SARS Income Database (IDB) for further processing and to use the relevant information for reconciliation purposes, interfacing between different tax systems (e.g. Income Tax system) and ensuring that the various income sources and deductions are classified according to the relevant codes, etc. Certificates are also validated to ensure that the required information is correct.

**Important** An employer has an obligation to issue certificates in **SUCH FORM** as prescribed by the Commissioner.

**FILE HEADER RECORD (only applicable in respect of electronic files)**

| <i>Field name</i>          | <i>Explanation and validation rules</i>  | <i>Electronic file code</i> |
|----------------------------|--|-----------------------------|
| Creator name               | A70 – Name of employer/institution who created the electronic file <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record and not to be preceded by any other character (e.g. space, comma, etc.)</li> </ul>   | 1010                        |
| Creator reference number   | N10 (fixed characters) – Reference number of the creator of the file (e.g. 798-number or PAYE reference number) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must be a valid PAYE reference number/creator reference number (apply modulus 10 test)</li> </ul>  | 1020                        |
| Contact person's name      | A30 – Name of a contact person in case of rejections/queries <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul>   | 1030                        |
| Contact number (telephone) | A16 – Telephone number of the contact person <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul>   | 1040                        |
| Alternative contact number | A16 – Alternative telephone number of the contact person <ul style="list-style-type: none"> <li>• Optional field</li> </ul>  | 1050                        |
| Contact address line 1     | A35 – 1 <sup>st</sup> address line of the creator/employer <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Commas are allowed in the address line fields</li> </ul>  | 1060                        |
| Contact address line 2     | A35 – 2 <sup>nd</sup> address line of the creator/employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 1070                        |
| Contact address line 3     | A35 – 3 <sup>rd</sup> address line of the creator/employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 1080                        |
| Contact address line 4     | A35 – 4 <sup>th</sup> address line of the creator/employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 1090                        |
| Contact postal code        | N4 (fixed characters) – Postal code of the address indicated in address lines of this record <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• 0000 will be rejected as invalid (must be a valid postal code)</li> <li>• Postal code must be specified separately and not included in the address lines</li> </ul>                         | 1100                        |
| Creation date              | N8 (fixed characters) – Date on which the electronic file was created <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYYMMDD</li> <li>• Must be a valid date and cannot be greater than the current date</li> </ul>  | 1110                        |
| Generation number          | N4 – Number of the electronic file generated <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• 0 will be rejected as invalid (must start at 1 and run up to 9999 or start at 1 for each tax year)</li> <li>• LIVE submission: must not be a duplicate number in relation to a previously submitted medium for the same tax year</li> </ul> | 1120                        |
| TEST / LIVE indicator      | A4 (fixed characters) – TEST/LIVE submission indicator <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value may only be TEST or LIVE</li> </ul>   | 1130                        |
| End of record              | N4 (fixed code) – indicates the end of the record <ul style="list-style-type: none"> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>  | 9999                        |

**EMPLOYER INFORMATION (electronic file: Employer Header Record)**

| <i>Field name</i>                    | <i>Explanation and validation rules</i>  | <i>Electronic file code</i> |
|--------------------------------------|--|-----------------------------|
| Employer name / trading name         | A70 – Name or trading name of employer issuing the certificate <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record of the electronic file and not to be preceded by any other character (e.g. space, comma, etc.)</li> </ul>  | 2010                        |
| Employer reference number            | N10 (fixed characters) – The reference number of the employer<br>PAYE reference number under which employees tax deducted is paid to SARS (number starts with a “7”; or<br>If the employer is only registered for IT 3(a) purposes, the IT 3(a) reference number must be used (numbers starting with 799, 0, 1, 2, 3 or 9) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Certificates will be rejected if it is an IRP5 and the reference number is not a valid PAYE reference number</li> <li>• Must be a valid PAYE reference number or IT3(a) reference number (apply modulus 10 test)</li> </ul> | 2020                        |
| Tax year                             | N4 (fixed characters) – tax year for which the certificate is being issued <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYY</li> <li>• Year cannot be greater than current year plus one or less than current year less 10 (limited to 1999 for electronic files)</li> <li>• Will be rejected if less than 1999 in respect of electronic files</li> </ul>  | 2030                        |
| Employer address line 1              | A35 – 1 <sup>st</sup> address line of the employer <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Commas are allowed in the address line fields</li> </ul>  | 2040                        |
| Employer address line 2              | A35 – 2 <sup>nd</sup> address line of the employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 2050                        |
| Employer address line 3              | A35 – 3 <sup>rd</sup> address line of the employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 2060                        |
| Employer address line 4              | A35 – 4 <sup>th</sup> address line of the employer <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 2070                        |
| Employer postal code                 | N4 (fixed characters) – Postal code of the address indicated in address lines of this record <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• 0000 will be rejected as invalid (must be a valid postal code)</li> <li>• Postal code must be specified separately and not included in the address lines</li> </ul>   | 2080                        |
| Employer enjoys diplomatic indemnity | A1 (fixed characters) – indicator if employer enjoys diplomatic indemnity <ul style="list-style-type: none"> <li>• Value may only be Y, J or N</li> </ul>  | 2090                        |
| End of record                        | N4 (fixed code) – indicates the end of the record <ul style="list-style-type: none"> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>  | 9999                        |

**EMPLOYEE INFORMATION (electronic file: Employee IRP5/IT3(a) Detail record)**

| <i>Field name</i>                | <i>Explanation and validation rules</i>   | <i>Electronic file code</i> |
|----------------------------------|---|-----------------------------|
| IRP 5 or IT 3(a) number          | <p>A8 (fixed characters) – unique number of the certificate</p> <p><b>Manual certificate:</b> The number is pre-printed on the manual certificate</p> <p><b>Electronic certificate:</b> Employer making use of electronic certificates must allocate his own unique certificate numbers (only numeric characters are allowed).</p> <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record of the electronic file and not to be preceded by any other character (e.g. space, comma, etc.)</li> </ul> <p><u>Rules for the allocation of electronic certificate numbers:</u></p> <ul style="list-style-type: none"> <li>• Number must be a sequential number series that starts with 00000001 at the beginning of each new tax year</li> <li>• Number must be unique per tax year in conjunction with the employer reference number (code 2020) and the tax year (code 2030) and may, therefore, not be duplicated within any specific tax year</li> <li>• Number must be supplied with leading zeros and specified in double quotes</li> </ul> <p><u>Rules for employers with multiple payrolls:</u></p> <p>In cases where employers run more than one payroll it can be difficult to synchronise the allocation of certificate numbers between the separate payrolls to prevent duplicate numbers being allocated. In such cases different ranges may be used for each payroll to ensure that certificate numbers are not duplicated in a specific tax year, for example —</p> <ul style="list-style-type: none"> <li>• First payroll may start at range number 00000001;</li> <li>• Second payroll may start at range number 02000001; and</li> <li>• Third payroll may start at range number 04000001; etc.</li> </ul> | 3010                        |
| Nature of person                 | <p>A1 (fixed characters) – nature of the person (employee)</p> <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must be a valid value (I and J is invalid)</li> <li>• An employee must be one of the following natures — <ul style="list-style-type: none"> <li>A = Individual with an identity- or passport number;</li> <li>B = Individual without an identity- or passport number;</li> <li>C = Director of a private company / member of a close corporation;</li> <li>D = Trust;</li> <li>E = Company / close corporation;</li> <li>F = Partnership;</li> <li>G = Corporations;</li> <li>H = Employment company (personal service company / close corporation);</li> <li>K = Employment trust (personal service trust); or</li> <li>M = Foreign employment income.</li> </ul> </li> </ul>   | 3020                        |
| Employee surname or trading name | <p>A120 – surname of the employee (if individual) or trading name of the trust, company/CC, partnership or corporation</p> <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul>  | 3030                        |
| First two names                  | <p>A90 – first two names of the employee (if individual)</p> <ul style="list-style-type: none"> <li>• Mandatory field if nature is A, B or C</li> <li>• Mandatory field if nature is M and the initials, identity number or passport number field is completed</li> <li>• Will be rejected if supplied in respect of other natures</li> </ul>   | 3040                        |
| Initials                         | <p>A90 – initials of the employee (if individual)</p> <ul style="list-style-type: none"> <li>• Mandatory field if nature is A, B or C</li> <li>• Mandatory field if nature is M and the first two names field is completed</li> <li>• Will be rejected if supplied in respect of other natures</li> </ul>   | 3050                        |
| Identity number                  | <p>N13 (fixed characters) – RSA identity number of the employee (if individual)</p> <ul style="list-style-type: none"> <li>• Mandatory field if nature is A or C and no passport number (code 3070) is available)</li> <li>• Will be rejected if supplied with nature B, D, E, F, G, H and K (except for nature M)</li> <li>• Must correlate with the date of birth (code 3080)</li> <li>• Must be a valid RSA identity number (other numbers must be indicated in the passport number field)</li> </ul>  | 3060                        |
| Passport number                  | <p>A13 – passport number or other number of the employee (if individual)</p> <ul style="list-style-type: none"> <li>• Mandatory field if nature is A or C and no identity number (code 3060) is available)</li> <li>• Will be rejected if supplied with nature B, D, E, F, G, H and K (except for nature M)</li> <li>• Number will be accepted as specified</li> </ul>  | 3070                        |

|                             |  |      |
|-----------------------------|--|------|
| Date of birth               | N8 (fixed characters) – date of birth of the employee (if individual) <ul style="list-style-type: none"> <li>• Mandatory field if nature is A, B or C</li> <li>• Mandatory field if nature is M and first two names field (code 3040) is completed</li> <li>• Format: CCYYMMDD</li> <li>• Will be accepted if supplied in respect of other natures</li> <li>• Must correlate with the identity number (if any)</li> <li>• Date cannot be greater than current date</li> </ul>  | 3080 |
| Company / CC / Trust number | A16 – company/cc/trust number allocated by the Registrar of Companies for companies, close corporations or trust <ul style="list-style-type: none"> <li>• Mandatory field if nature is D, E, H or K</li> <li>• Mandatory if nature is M and the first two names field is NOT completed</li> <li>• Will be rejected if supplied in respect of other natures</li> <li>• Number will be accepted as specified</li> </ul>  | 3090 |
| Income Tax reference number | N10 (fixed characters) – Income tax reference number of employee <ul style="list-style-type: none"> <li>• Optional field but it must be a valid income tax reference number if supplied (apply modulus 10 test)</li> </ul>   | 3100 |
| Employee address line 1     | A35 – 1 <sup>st</sup> address line of the employee (residential address is preferred but postal address will be accepted) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 3110 |
| Employee address line 2     | A35 – 2 <sup>nd</sup> address line of the employee <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 3120 |
| Employee address line 3     | A35 – 3 <sup>rd</sup> address line of the employee <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 3130 |
| Employee address line 4     | A35 – 4 <sup>th</sup> address line of the employee <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Commas are allowed in the address line fields</li> </ul>   | 3140 |
| Employee postal code        | A20 – Postal code of the address indicated in address lines of this record <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• 0000 will be accepted if specified</li> <li>• Postal code must be specified separately and not included in the address lines</li> </ul>   | 3150 |
| Employee number             | A25 – unique number allocated by employer to identify his employees (e.g. payroll number) <ul style="list-style-type: none"> <li>• Mandatory if nature is B, F or G</li> <li>• Mandatory if nature is M and the identity number, passport number or company number field is NOT completed</li> <li>• Will be accepted if supplied in respect of other natures</li> </ul>   | 3160 |
| Period employed from        | N8 (fixed characters) – first date of the employee’s tax period. Normally first day of tax year (1 March) or the date of employment if the employee was not employed on 1 March <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYYMMDD</li> <li>• Must be a valid date and cannot be greater than the current date</li> <li>• Cannot be greater than the value for “period employed to”</li> </ul> <p><u>Lump sum payments:</u> If the lump sum is the only income on the certificate, this date is the date on which the lump sum payment accrued to the employee.</p> <p><u>Income accrued in previous tax years:</u> In cases where the income has accrued in previous tax years, the actual date of accrual must be stated. (The tax year must, however, still be indicated as the tax year during which the employees tax was paid over to SARS).</p> | 3170 |

|                               |   |   |
|-------------------------------|---|---|
| Period employed to            | <p>N8 (fixed characters) – last date of the employee’s tax period. Normally last day of tax year (28/29 February) or the date of termination if the employee was no longer employed on 28/29 February.</p> <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYYMMDD</li> <li>• Must be a valid date and cannot be greater than the current date plus 30 days</li> <li>• Cannot be less than the value for “period employed from”</li> </ul> <p><u>Lump sum payments:</u> If the lump sum is the only income on the certificate, this date is the date on which the lump sum payment accrued to the employee.</p> <p><u>Income accrued in previous tax years:</u> In cases where the income has accrued in previous tax years, the actual date of accrual must be stated. (The tax year must, however, still be indicated as the tax year during which the employees tax was paid over to SARS).</p> | 3180                                    |
| Voluntary over-deduction      | <p>A1 (fixed characters) – indication if a voluntary over-deduction of employees tax was done</p> <ul style="list-style-type: none"> <li>• Value may only be Y, J or N</li> <li>• Will be rejected if the certificate is an IT3(a) with code 4150</li> </ul>  | 3190                                    |
| Pay periods in tax year       | <p>N3.4 (fixed decimals) – number of equal pay periods the employer divided his tax year into and is normally determined according to intervals the employees are remunerated, for example —</p> <p>53 for weekly paid employees;<br/>26 for fortnightly paid employees;<br/>12 for monthly paid employees; or<br/>365 for daily paid employees.</p> <ul style="list-style-type: none"> <li>• Mandatory field if IRP5 certificate</li> <li>• Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero)</li> <li>• Cannot be less than the value for “pay periods worked”</li> </ul> <p><u>Lump sum payments:</u> If the lump sum is the only income on the certificate, the value must be indicated as 1.</p>  | 3200                                    |
| Pay periods worked            | <p>N3.4 (fixed decimals) – number of pay periods the employee has worked in the tax year (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period)</p> <ul style="list-style-type: none"> <li>• Mandatory field if IRP5 certificate</li> <li>• Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero)</li> <li>• Cannot be greater than the value for “pay periods in tax year”</li> </ul> <p><u>Lump sum payments:</u> If the lump sum is the only income on the certificate, the value must be indicated as 1.</p>   | 3210                                    |
| Fixed rate income             | <p>A1 (fixed characters) – indicator that the employee was not in standard employment and the income is subject to the 25% tax deduction</p> <ul style="list-style-type: none"> <li>• Value may only be Y, J or N</li> <li>• Will be rejected if supplied with IT3(a) certificate</li> </ul> <p><u>Please note:</u> This field is not applicable for 25% tax directives. Where an employee earns remuneration in standard employment and non-standard employment, two certificates must be issued.</p>  | 3220                                    |
| Directive number              | <p><b>A13 – number of directive. Only the directive number must be indicated and not the percentage (if any).</b></p> <ul style="list-style-type: none"> <li>• Only one directive per certificate is acceptable</li> <li>• Will be accepted as specified</li> </ul>   | 3230                                    |
| INCOME SOURCES: normal income | <p>N15 – description of income must be specified as per the “list of codes” allocated to each source</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Code 3615 is mandatory when nature is C</li> </ul>   | 3601 to<br>3615<br>&<br>3651 to<br>3665 |

|  |   |                                    |
|--|---|------------------------------------|
| INCOME SOURCES: allowances                       | N15 – description of allowances must be specified as per the “list of codes” allocated to each source <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul>   | 3701 to 3714 & 3751 to 3764        |
| INCOME SOURCES: fringe benefits                  | N15 – description of fringe benefits must be specified as per the “list of codes” allocated to each source <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul>  | 3801 to 3810 & 3851 to 3860        |
| INCOME SOURCES: lump sums                        | N15 – description of lump sums must be specified as per the “list of codes” allocated to each source <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul>  | 3901 to 3907 & 3951 to 3957        |
| RF IND (retirement funding employment indicator) | A1 (fixed characters) – indicator to indicated the income as retirement funding (where the income source is used to determine the contributions to a pension- or provident fund) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value may only be Y, J, N or empty field</li> <li>• RF indicator must be inserted between the income code and the amount</li> </ul> <p><u>Depending on the rules of the fund, the following principles will apply –</u></p> <ol style="list-style-type: none"> <li>1. Where the rules of the fund provide for a fixed percentage of the total package to be taken into account for purposes of calculating the contributions, the RF indicator must be left blank. However, the total amount in respect of “retirement funding income” must be specified under the Gross Totals.</li> <li>2. Where the rules of the fund refer to specific sources of income to be taken into account in full for the purposes of calculating contributions, each source must be indicated as “retirement funding income” with a “Y”.</li> <li>3. Where the rules of the fund provides for different percentages to be applied to the various income sources and allowances against which expenses may be allowed to be taken into account for purposes of calculating the contributions, each source must be divided into two portions, namely – <ul style="list-style-type: none"> <li>• one reflecting the amount which represents “retirement funding income” with a “Y” indicator; and</li> <li>• the other reflecting the amount which represents “non-retirement funding income” with a “N” or without an indicator.</li> </ul> </li> </ol> | (inserted between code and amount) |
| GROSS REMUNERATION: gross annual payments        | N15 – this is the sum total of all income amounts which is deemed to be annual payments <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Mandatory field if amount is specified under code 3605 and/or 3655</li> <li>• Cannot be less than the total value of code 3605 and 3655</li> <li>• Cannot be greater than value for code 3699</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• Only one code per certificate is allowed</li> </ul> <p><i>Please note: This is only a control total and is NOT excluded from codes 3697 and 3698</i></p>   | 3695                               |
| GROSS REMUNERATION : gross non-taxable income    | N15 – this is the sum total of all income amounts indicated as non-taxable <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Mandatory field if amount is specified under code 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714 and value must be equal to the sum total of all amounts indicated under these specified codes</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• Only one code per certificate is allowed</li> </ul> <p><i>Please note: The amounts indicated under this code must be excluded from codes 3697 and 3698</i></p>  | 3696                               |

|   |   |               |
|---|---|---------------|
| GROSS REMUNERATION: gross retirement funding income     | <p>N15 – this is the sum total of all retirement funding income amounts</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified and if any income source is indicated as “retirement funding income” or if there is no “gross non-retirement funding income” amount</li> <li>• Cannot be greater than value for code 3699</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• Only one code per certificate is allowed</li> </ul> <p><i>Please note:</i> When the tax calculation is verified, the deduction of contributions towards a pension fund, will be limited to 7,5% of this value or R1 750 (as specified in the Act)</p>   | 3697          |
| GROSS REMUNERATION: gross non-retirement funding income | <p>N15 – this is the sum total of all non-retirement funding income amounts</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified and if any income source is indicated as “non-retirement funding income” or if there is no “gross retirement funding income” amount</li> <li>• Cannot be greater than value for code 3699</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• Only one code per certificate is allowed</li> </ul> <p><i>Please note:</i> When the tax calculation is verified, the deduction of contributions towards a retirement annuity fund, will be limited to 15% of this value or R3 500 less the deduction allowed for pension fund contributions or R1 750 (as specified in the Act)</p>       | 3698          |
| GROSS REMUNERATION: gross remuneration                  | <p>N15 – this is the sum total of the amounts indicated under “gross retirement funding income” and “gross non-retirement funding income”</p> <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Amount must be equal to all the income source amounts (excluding the specified codes for “gross non-taxable income”)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• Only one code per certificate is allowed</li> <li>• The sum total of amounts indicated under code 3699 and code 3696 must be equal to all income amounts indicated under the “income sources” on the certificate</li> </ul> <p><i>Please note:</i> Non-taxable income, salary sacrifices and employer’s contributions are not part of Gross Remuneration</p> | 3699          |
| DEDUCTIONS: Pension fund contributions                  | <p>N15 - description of deduction must be specified as per the “list of codes” allocated to each deduction source</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Clearance number of the fund must be indicated between the code and the amount</li> </ul>   | 4001 and 4002 |
| DEDUCTIONS: Provident fund contributions                | <p>N15 - description of deduction must be specified as per the “list of codes” allocated to each deduction source</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Clearance number of the fund must be indicated between the code and the amount</li> </ul>   | 4003 and 4004 |
| DEDUCTIONS: Medical aid contribution                    | <p>N15 - description of deduction must be specified as per the “list of codes” allocated to each deduction source</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• A clearance number is not applicable for this code and MUST NOT be indicated between the code and the amount</li> </ul>   | 4005          |
| DEDUCTIONS: Retirement annuity fund contributions       | <p>N15 - description of deduction must be specified as per the “list of codes” allocated to each deduction source</p> <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Cents must be omitted (decimal in amount is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Clearance number of the fund must be indicated between the code and the amount</li> </ul>   | 4006 and 4007 |

|   |   |                                    |
|---|---|------------------------------------|
| CLEARANCE<br>NUMBER of funds                    | N11 (fixed characters) – number allocated to approved funds <ul style="list-style-type: none"> <li>• Mandatory field if pension, provident or retirement annuity fund contributions are specified</li> <li>• Format: 18204xxxxxx (the character “/” must not be reflected)</li> <li>• In cases where the employee contributes to more than one fund during the tax year, the contributions to each fund must be relected separately</li> <li>• Clearance number of the fund must be indicated between the code and the amount</li> </ul>  | (inserted between code and amount) |
| EMPLOYEES TAX<br>DEDUCTIONS:<br>SITE deduction  | N12.2 (fixed decimals) – standard income tax on employees (SITE) <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Decimal digits are mandatory even if the value is zero</li> <li>• Must be decimal point (comma is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Invalid if specified with IT3(a) certificate</li> <li>• Only one code per certificate allowed</li> </ul>   | 4101                               |
| EMPLOYEES TAX<br>DEDUCTIONS:<br>PAYE deduction  | N12.2 (fixed decimals) – pay-as-you-earn (PAYE) <ul style="list-style-type: none"> <li>• Mandatory field if amount is specified</li> <li>• Mandatory field if “voluntary over-deduction” and “fixed rate income” fields contain a Y or J indicator</li> <li>• Decimal digits are mandatory even if the value is zero</li> <li>• Must be decimal point (comma is invalid)</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Invalid if specified with IT3(a) certificate</li> <li>• Only one code per certificate allowed</li> </ul>   | 4102                               |
| EMPLOYEES TAX<br>DEDUCTIONS:<br>Total deduction | N12.2 (fixed decimals) – total of SITE and PAYE <ul style="list-style-type: none"> <li>• Mandatory field if IRP5 certificate</li> <li>• Decimal digits are mandatory even if the value is zero</li> <li>• Must be decimal point (comma is invalid)</li> <li>• Must be equal to the sum total of code 4101 and 4102</li> <li>• No negative amounts are allowed and will be rejected if specified</li> <li>• Invalid if specified with IT3(a) certificate</li> <li>• Only one code per certificate allowed</li> </ul>   | 4103                               |
| REASON CODE<br>for IT3(a)                       | N2 – reason code for the non-deducting of employees tax <ul style="list-style-type: none"> <li>• Mandatory field if IT3(a) certificate</li> <li>• Invalid if specified with IRP5 certificate</li> <li>• Only one code per certificate allowed</li> <li>• Value 1 or 01 is invalid with effect from the 2003 tax year</li> <li>• Value can only be: <ul style="list-style-type: none"> <li>2 or 02 = Income less than the tax threshold</li> <li>3 or 03 = Independent contractor</li> <li>4 or 04 = Non-taxable earnings (also used for nil tax directives or labour brokers with an exemption certificate)</li> <li>5 or 05 = Exempt foreign employment income</li> <li>6 or 06 = Directors remuneration – income determine in the following tax year</li> </ul> </li> </ul> | 4150                               |
| End of record                                   | N4 (fixed code) – indicates the end of the record <ul style="list-style-type: none"> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>   | 9999                               |

**EMPLOYER TRAILER RECORD (only applicable in respect of electronic files)**

| <i>Field name</i>             | <i>Explanation and validation rules</i>   | <i>Electronic file code</i> |
|-------------------------------|---|-----------------------------|
| Employer total number records | N15 – this is the sum of all records for the employer, excluding this record. The total must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record of the electronic file and not to be preceded by any other character (e.g. space, comma, etc.)</li> </ul> | 6010                        |
| Employer total code value     | N15 – this is the sum total of the VALUE of all CODES specified for the employer, excluding this record. This total must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2090 and from 3010 to 4150 plus all the 9999 codes in between must be added together) <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul>  | 6020                        |
| Employer total amount         | N12.2 (fixed decimals) - this is the sum total of the AMOUNTS specified for the employer, excluding this record. This total must be equal to the total AMOUNTS for the specific employer (amounts specified under codes 3601 to 4103 must be added together) <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul>  | 6030                        |
| End of record                 | N4 (fixed code) – indicates the end of the record <ul style="list-style-type: none"> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>   | 9999                        |

**FILE TRAILER RECORD (only applicable in respect of electronic files)**

| <i>Field name</i>            | <i>Explanation and validation rules</i>   | <i>Electronic file code</i> |
|------------------------------|---|-----------------------------|
| Creator total number records | N15 – this is the sum of all records for the creator, excluding this record. The total must be equal to the total NUMBER of records for the specific creator (the records starting with codes 1010, 2010, 3010 and 6010 must be counted) <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• First code of record of the electronic file and not to be preceded by any other character (e.g. space, comma, etc.)</li> </ul> | 7010                        |
| End of record                | N4 (fixed code) – indicates the end of the record <ul style="list-style-type: none"> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>   | 9999                        |

**ADDITIONAL VALIDATION PLEASE NOTES**

- All income paid to employees MUST be specified according to the codes allocated to each income source as per the list of codes.
- The total of all income amounts specified under the “income sources” on the certificate MUST be equal to the sum of code 3696 and 3699.
- When the tax deductions are verified, the pension and retirement annuity fund contributions will not be allowed as a tax-deduction before calculating the tax, if the “clearance number” of the fund is blank or invalid.

**10. LIST OF CODES (ALLOCATED TO EACH INCOME AND DEDUCTION SOURCE)**
**NORMAL INCOME CODES**

| <b>Code</b>    | <b>Description</b>                       | <b>Explanation</b>  |
|----------------|--|---|
| 3601<br>(3651) | Income taxable                           | An amount which is paid or payable to an employee for services rendered, for example: <ul style="list-style-type: none"> <li>• Salaries,</li> <li>• Wages,</li> <li>• Backdated wages/salaries (for current tax year),</li> <li>• Remuneration paid to migrant / seasonal workers,</li> <li>• Remuneration paid to full-time scholars or students, etc.</li> </ul> <i>Please note:</i> Director's remuneration must be reflected under code 3615<br><b>Code 3651 MUST only be used for foreign employment income (nature of person = M)</b> |
| 3602<br>(3652) | Income non-taxable                       | <b>Any non-taxable income excluding non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature.</b><br><b>Code 3652 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3603<br>(3653) | Pension taxable                          | Any pension paid on a regular basis as well as backdated pension payments (for current tax year)<br><b>Code 3653 MUST only be used for foreign employment income (nature of person = M)</b>   |
| 3604<br>(3654) | Pension non-taxable                      | Any pension paid on a regular basis which is not taxable, for example, war pensions, etc.<br><b>Code 3654 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3605<br>(3655) | Annual payment taxable                   | An amount, which is defined as an annual payment, for example: <ul style="list-style-type: none"> <li>• Annual bonus,</li> <li>• Incentive bonus,</li> <li>• Leave pay (on resignation / encashment),</li> <li>• Merit awards,</li> <li>• Bonus or incentive amount paid to an employee to retain his service for a specific period, etc.</li> </ul> <b>Code 3655 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3606<br>(3656) | Commission / contracting income          | An amount paid as commission or contracting income to an employee for rendering services<br><b>Code 3656 MUST be used for foreign employment income (nature of person = M)</b>  |
| 3607<br>(3657) | Overtime                                 | An amount paid as overtime for rendering services. The tax on such payments is calculated as on "income taxable"<br><b>Code 3657 MUST only be used for foreign employment income (nature of person = M)</b>   |
| 3608<br>(3658) | Arbitration award taxable                | The taxable portion of a settlement agreement between an employer and an employee as laid down by Court order. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes. (Apply for a tax directive to determine the taxable portion of such award)<br><b>Code 3658 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3609<br>(3659) | Arbitration award non-taxable            | The non-taxable portion of a settlement agreement between an employer and an employee as laid down by Court order. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes. (Apply for a tax directive to determine the non-taxable portion of such award)<br><b>Code 3659 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3610<br>(3660) | Annuity from a retirement annuity fund   | A monthly annuity paid by a Retirement Annuity Fund to any person.<br><b>Code 3660 MUST only be used for foreign employment income (nature of person = M)</b>   |
| 3611<br>(3661) | Purchased annuity taxable                | The taxable portion of interest received on an annuity purchased from a Retirement Annuity Fund.<br><b>Code 3661 MUST only be used for foreign employment income (nature of person = M)</b>   |
| 3612<br>(3662) | Purchased annuity non-taxable            | The non-taxable portion (capital interest) received on an annuity purchased from a Retirement Annuity Fund.<br><b>Code 3662 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3613<br>(3663) | Restraint of trade                       | Restraint of trade income paid to an employee.<br><b>Code 3663 MUST only be used for foreign employment income (nature of person = M)</b>   |
| 3614<br>(3664) | Other retirement lump sums [sect. 1(eA)] | A retirement lump sum payment paid by a fund according to section 1(eA) of the Act.<br><b>Code 3664 MUST only be used for foreign employment income (nature of person = M)</b>  |
| 3615<br>(3665) | Director's remuneration                  | Remuneration paid to a director of a private company / member of a close corporation.<br><b>Code 3665 MUST only be used for foreign employment income (nature of person = M)</b>  |

## ALLOWANCES

| <b>Code</b>    | <b>Description</b>                       | <b>Explanation</b>   |
|----------------|--|--|
| 3701<br>(3751) | Travel allowance                         | An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol-, garage- and maintenance cards.<br><i>Please note:</i> The full amount of the allowance must be disclosed on the certificate although only 50% of the allowance is subject to employees tax.<br><b>Code 3751</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3702<br>(3752) | Reimbursive travel allowance taxable     | A reimbursement for business kilometres exceeding 8 000 kilometres per tax year at a rate per kilometre.<br><i>Please note:</i> No employees tax is deductible but the amount is taxable on assessment and the full amount must be disclosed on the certificate.<br><b>Code 3752</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3703<br>(3753) | Reimbursive travel allowance non-taxable | A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year at a rate per kilometre which does not exceed the rate per kilometre determined according to Schedule A.<br><i>Please note:</i> No employees tax is deductible and the full amount must be disclosed on the certificate.<br><b>Code 3753</b> MUST only be used for foreign employment income (nature of person = M)                                    |
| 3704<br>(3754) | Subsistence allowance taxable            | An allowance paid for expenses in respect of personal subsistence and incidental costs, such as accommodation and meals, which exceeds the set amounts of R65 or 120 US dollar per day.<br><i>Please note:</i> No employees tax is deductible but the amount is taxable on assessment and the full amount must be disclosed on the certificate.<br><b>Code 3754</b> MUST only be used for foreign employment income (nature of person = M) |
| 3705<br>(3755) | Subsistence allowance non-taxable        | An allowance paid for expenses in respect of personal subsistence and incidental costs, such as accommodation and meals, which does not exceeds the set amounts of R65 or 120 US dollar per day.<br><i>Please note:</i> No employees tax is deductible and the full amount must be disclosed on the certificate.<br><b>Code 3755</b> MUST only be used for foreign employment income (nature of person = M)                                |
| 3706<br>(3756) | Entertainment allowance                  | <b>PLEASE NOTE:</b> This allowance is not valid with effect from 1 March 2002 may not be indicated.  |
| 3707<br>(3757) | Share options exercised                  | Any amount received or accrued under a share incentive scheme operated for the benefit of employees.<br><i>Please note:</i> A tax directive must be obtained from SARS.<br><b>Code 3757</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3708<br>(3758) | Public office allowance                  | An allowance granted to a holder of a public office to enable him to defray expenditure incurred in connection with such office.<br><i>Please note:</i> The full amount of the allowance must be disclosed on the certificate although only 50% of the allowance is subject to employees tax.<br><b>Code 3758</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3709<br>(3759) | Uniform allowance non-taxable            | An allowance for a special uniform which is clearly distinguishable from ordinary clothes.<br><i>Please note:</i> The full amount of the allowance must be disclosed on the certificate and no employees tax is deductible.<br><b>Code 3759</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3710<br>(3760) | Tool allowance taxable                   | An allowance for the acquisition of tools for business use.<br><i>Please note:</i> The full amount of the allowance is subject to employees tax and must be disclosed on the certificate.<br><b>Code 3760</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3711<br>(3761) | Computer allowance taxable               | An allowance for the acquisition or use of a computer.<br><i>Please note:</i> The full amount of the allowance is subject to employees tax and must be disclosed on the certificate.<br><b>Code 3761</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3712<br>(3762) | Telephone/cell phone allowance taxable   | An allowance for expenses incurred in the use of a telephone or cell phone for official purposes.<br><i>Please note:</i> The full amount of the allowance is subject to employees tax and must be disclosed on the certificate.<br><b>Code 3762</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3713<br>(3763) | Other allowances taxable                 | All other allowances, which do not comply with the above descriptions, must be added together and reflected under this code on the certificate.<br><i>Please note:</i> The full amount of all such other allowances is subject to employees tax.<br><b>Code 3763</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3714<br>(3764) | Other allowances non-taxable             | All other non-taxable allowances, which do not comply with the above descriptions, must be added together and reflected under this code on the certificate.<br><i>Please note:</i> Only allowances that are paid to an employee in his capacity as an employee must be shown, for example, relocation allowance.<br><b>Code 3764</b> MUST only be used for foreign employment income (nature of person = M)                                |

**FRINGE BENEFITS**

| <b>Code</b>    | <b>Description</b>   |
|----------------|--|
| 3801<br>(3851) | Acquisition of an asset at less than the actual value and/or insurance policies ceded.<br><b>Code 3851</b> MUST only be used for foreign employment income (nature of person = M)                      |
| 3802<br>(3852) | Right of use of a motor vehicle.<br><b>Code 3852</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3803<br>(3853) | Right of use of an asset (other than a motor vehicle).<br><b>Code 3853</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3804<br>(3854) | Meals, refreshments and meal and refreshment vouchers.<br><b>Code 3854</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3805<br>(3855) | Free or cheap accommodation or holiday accommodation.<br><b>Code 3855</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3806<br>(3856) | Free or cheap services.<br><b>Code 3856</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3807<br>(3857) | Low interest or interest free loans and subsidy.<br><b>Code 3857</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3808<br>(3858) | Payment of an employees debt or release an employee from an obligation to pay a debt.<br><b>Code 3858</b> MUST only be used for foreign employment income (nature of person = M)                       |
| 3809<br>(3859) | Bursaries and scholarships.<br><b>Code 3859</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3810<br>(3860) | Medical aid contributions paid on behalf of an employee (only portion exceeding the two-thirds limitation).<br><b>Code 3860</b> MUST only be used for foreign employment income (nature of person = M) |

**LUMP SUMS**

| <b>Code</b>    | <b>Description</b>  |
|----------------|---|
| 3901<br>(3951) | Gratuities (retirement/retrenchment)<br><b>Code 3951</b> MUST only be used for foreign employment income (nature of person = M)   |
| 3902<br>(3952) | Pension fund / Retirement Annuity fund lump sum (resignation)<br><b>Code 3952</b> MUST only be used for foreign employment income (nature of person = M)                    |
| 3903<br>(3953) | Pension fund / Retirement Annuity fund lump sum (retirement/death)<br><b>Code 3953</b> MUST only be used for foreign employment income (nature of person = M)               |
| 3904<br>(3954) | Provident fund lump sum (resignation)<br><b>Code 3954</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3905<br>(3955) | Provident fund lump sum (retirement/death)<br><b>Code 3955</b> MUST only be used for foreign employment income (nature of person = M)                                       |
| 3906<br>(3956) | Special remuneration (e.g. proto-teams)<br><b>Code 3956</b> MUST only be used for foreign employment income (nature of person = M)  |
| 3907<br>(3957) | Other lump sums (e.g. backdated salaries extended over previous tax years, etc.)<br><b>Code 3957</b> MUST only be used for foreign employment income (nature of person = M) |

**GROSS REMUNERATION**

| <b>Code</b> | <b>Description</b>  |
|-------------|---|
| 3695        | Gross taxable annual payments   |
| 3696        | Gross non-taxable income (gross of amounts under codes 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714) |
| 3697        | Gross retirement funding employment income  |
| 3698        | Gross non-retirement funding employment income  |
| 3699        | Gross remuneration  |

**DEDUCTIONS**

| <b>Code</b> | <b>Description</b>   |
|-------------|--|
| 4001        | Current pension fund contributions                         |
| 4002        | Arrear pension fund contributions                          |
| 4003        | Current provident fund contributions                       |
| 4004        | Arrear provident fund contributions                        |
| 4005        | Medical aid contributions                                  |
| 4006        | Current retirement annuity fund contributions              |
| 4007        | Arrear (re-instated) retirement annuity fund contributions |

**EMPLOYEES TAX DEDUCTIONS**

| <b>Code</b> | <b>Description</b>                      |
|-------------|---|
| 4101        | SITE (Standard Income Tax on Employees) |
| 4102        | PAYE (Pay-as-you-earn)                  |
| 4103        | Total employees tax                     |

**REASON CODE FOR NON-DEDUCTION OF EMPLOYEES TAX**

| <b>Code</b> | <b>Value &amp; Description</b>  |
|-------------|---|
| 4150        | 01 or 1 = Invalid with effect from 1 March 2002                               |
|             | 02 or 2 = Earn less than the tax threshold                                    |
|             | 03 or 3 = Independent contractor  |
|             | 04 or 4 = Non taxable earnings (including nil directives)                     |
|             | 05 or 5 = Exempt foreign employment income                                    |
|             | 06 or 6 = Directors remuneration – income determine in the following tax year |

**11. ELECTRONIC MEDIA**

|   |   |
|---|---|
| <b>Introduction</b>   | The creators of electronic certificates must be registered for employees tax purposes, otherwise the creator must apply for a unique creator number. Employers who choose to print their own certificates must submit the certificate information to SARS on an approved electronic medium.   |
| <b>Important</b>  | The “Validation Rules” and the “List of Codes” described in this manual, also apply when issuing electronic certificates.   |
| <b>Approved electronic media</b>                              | Creators are not limited and can use a combination of the different media. However, only the following electronic media will be accepted — <ul style="list-style-type: none"> <li>• <b>Tapes:</b> Small 6250 BPI tapes.</li> <li>• <b>Cartridge:</b> 3480 660/1100 feet OR 3490 660/1100 feet.</li> <li>• <b>CD:</b> All CD’s will be accepted.</li> <li>• <b>Diskette (stiffy):</b> 720KB, 1,44MB and 120MB diskette (diskette MUST be a FAT16 file, formatted by DOS or the first version of WIN95 or NTFS from WINDOWS NT).</li> </ul> |
| <b>Combined IRP 5 and IT 3(a) information</b>                 | Where IRP 5 and IT 3(a) certificates are combined onto one file, both the IRP 5 and IT 3(a) certificates form part of the IRP 501 reconciliation and the number ranges of all such certificates issued must be indicated on the reconciliation.   |
| <b>Multiple employers certificates on one electronic file</b> | Where the electronic file contains the IRP 5 and IT 3(a) certificates of more than one employer, an IRP 501 reconciliation is required for each employer.   |

**12. IDENTIFICATION AND SUBMISSION OF ELECTRONIC MEDIA**

|  |   |
|--|---|
| <b>Identification sticker on electronic medium</b> | To identify the creator of the file in cases where the medium is damaged or the file is infected with viruses or unreadable, a sticker containing the following information MUST be attached to the medium — <ul style="list-style-type: none"> <li>• Name of the creator of the file (code 1010)</li> <li>• Creator’s reference number (code 1020)</li> <li>• Contact person’s name (code 1030)</li> <li>• Contact number (code 1040)</li> <li>• Return address (code 1060, 1070, 1080, 1090 and 1100)</li> <li>• Generation number (code 1120)</li> <li>• Test or live indicator (code 1130)</li> <li>• Tax year (code 2030)</li> </ul> |
| <b>Submission of electronic medium</b>             | The electronic medium must be submitted as soon as possible, but not later than 60 days after the end of the tax year or within 14 days if the employer ceases to be an employer, to — <ul style="list-style-type: none"> <li>• <b>Tape and cartridge:</b> Commissioner for SARS, Private Bag X923, Pretoria, 0001; and</li> <li>• <b>CD and diskette:</b> Local SARS office.</li> </ul>  |

### 13. REJECTIONS OF ELECTRONIC FILES

|                                      |   |
|--------------------------------------|---|
| <b>Validation tests</b>              | Validation tests will be done on the information of all electronic files and manual certificates submitted by employers. The file or manual certificate will be rejected if the validation tests are not passed.  |
| <b>Rejection of electronic files</b> | <p>An electronic file will be rejected if —</p> <ul style="list-style-type: none"> <li>• it contains a virus;</li> <li>• any unmarked bad sectors are detected by a surface scan;</li> <li>• the electronic medium cannot be read;</li> <li>• code used to start a record does not start with the first code of such record (e.g. 1010, 2010, 3010, 6010 and 7010);</li> <li>• any alphanumeric characters are specified in numeric fields (e.g. spaces, etc.);</li> <li>• alphanumeric fields are not specified in double quotes (e.g. “abcde.....”);</li> <li>• multiple tax years are specified in one file;</li> <li>• more than one file is included in a medium;</li> <li>• an invalid character precedes the first code of the record or following the last code (9999) of the record (e.g. space, comma, etc.);</li> <li>• the code used for the end of the record (9999) was not found;</li> <li>• the total IRP 5/IT 3(a) records as per “Employer trailer record” do not correspond with the number of records on the file for the employer;</li> <li>• the hash total of the codes from the IRP 5/IT 3(a) records as per “Employer trailer record” do not correspond with the information on the file for the employer;</li> <li>• the amounts of the IRP 5/IT 3(a) records as per “Employer trailer record” do not correspond with the information on the file for the employer;</li> <li>• the total number of all detail records as per “File trailer record” do not correspond with the number of records on the file for the creator;</li> <li>• the “File creator reference number” in the “File header record” is not a valid allocated reference number;</li> <li>• the “Generation number” in the “File header record” has already been used with a previous file submitted in respect of the same tax year by the creator of the file - (generation numbers must start with 0001 for each creator and run up to 9999 and thereafter start with 0001 again or 0001 at the beginning of each tax year);</li> <li>• the “Employer reference number” in the “Employer header record” is not a valid allocated reference number;</li> <li>• the IRP 5/IT 3(a) certificate numbers are not sequential and are not indicated as alphanumeric fields with 8 fixed numeric characters;</li> <li>• the mandatory fields as indicated are empty;</li> <li>• if commas are used in the information fields (except for the address lines);</li> <li>• the records are not in the specified sequence or format;</li> <li>• negative amounts are included at any code;</li> <li>• the reason code is greater than zero AND any of the tax amounts are greater than zero;</li> <li>• the reason code is zero AND all tax amounts are zero.</li> </ul> |
| <b>File rejection procedures</b>     | <p>In cases where an electronic file is rejected, the medium will be returned to the creator of the file as specified on the “identification label” of the medium, together with an error report containing the reason(s) for rejection.</p> <p>The electronic medium will not be returned to creators if the file is rejected due to “Generation numbers” that are duplicated. All such rejections will be followed up telephonically.</p>   |
| <b>Resubmission of rejected file</b> | When a rejected file is re-submitted, the next available “Generation number” must be used. The same number that was used for the rejected file cannot be used.  |
| <b>Important</b>                     | <ul style="list-style-type: none"> <li>• After the fourth consecutive rejection (LIVE data) from the same creator number, no further electronic files will be accepted. In such cases, all certificates must be issued manually.</li> <li>• The IRP 501 reconciliation will be deemed to be outstanding if a file is rejected.</li> </ul>   |

|   |  |
|---|--|
| <b>Test facilities for electronic files</b> | A test facility for electronic media is available and can be used to determine if electronic files meet all the specified requirements. The “test indicator” as specified in the “File header record” must be set on “TEST” for this purpose. Electronic files to be tested must be sent to the local SARS office. |
|---|--|

#### 14. REGISTRATION OF CREATORS

**Introduction** Employers who wish to make use of electronic certificates must be registered as creators. If you are registered for employees tax purposes, you are deemed to be registered as a creator and no further authorisation is required to print your own certificates.

**What is a Creator** A creator can be defined as any entity, including a bureau that is responsible for printing the certificates and creating the electronic file. The registration of a creator is necessary to identify the entity responsible for the file to enable SARS to communicate directly with such creator should the file be incorrect.

**Application:** Application for registration as a creator can be done on a form IRP 130 of which an example is included in this manual.

#### 15. STANDARDS FOR PRINTING CERTIFICATES

**Guidelines** An employer who chooses to print electronic certificates must do so in accordance with the following prescribed guidelines —

- Only one copy may be printed;
- No pre-printed (continuous) stationery or any other stationery will be supplied by SARS to print electronic certificates;
- Certificates must be printed in BLACK INK on any A4, A3 or standard size white computer paper;
- The font used for printing must be easily readable;
- The employer can determine the language in which the certificates are printed (only one language must be used);
- No SARS logo or reference to the South African Revenue Service may be printed on the certificates (employer may use his own logo, etc.);
- The certificates must contain all the information as required on the official manual certificates and the information must be in the same format/sequence as that on the manual certificates.

#### 16. STANDARDS FOR CREATING ELECTRONIC FILES AND THEIR LAYOUT

**Electronic file layout**

- A comma-delimited file layout, combined with the described code structure must be used.
- Mainframe systems must create the file in EBCDIC format and non-mainframe systems in ASCII format.

**Specifications for the file layout:**

- The information required to identify the CREATOR must be carried on a “File Header Record” and the information required to identify the EMPLOYER must be carried on a “Employer Header Record”.
- The file must consist of the following five record types —
  - File Header record (code 1010 to 1130)
  - Employer Header record (code 2010 to 2090)
  - Employees IRP5/IT3(a) records (code 3010 to 4150)
  - Employer Trailer record (code 6010 to 6030)
  - File Trailer record (code 7010)
 Each field on all of the abovementioned five record types must be preceded by a four digit numeric code to identify the field.
- The above record groups (except for the File Header and the File Trailer record) may be repeated as many times as required.

**Example of file layout**

1010, "TESTING BURO" ,1020, 7980700010 ,1030, "PETE PIETERS" ,1040, "(011) 677-1234" ,1050, "(011) 677-1235" ,1060, "199 CAPE ROAD" ,1070, "PRETORIA" ,1100, 0001 ,1110, 20030930 ,1120, 0008 ,1130, "TEST" ,9999

2010, "EMPLOYER ONE" ,2020, 7010700010 ,2030, 2003 ,2040, "PO BOX 10" ,2050, "JOHANNESBURG" ,2080, 2000 ,9999

3010, "01000001" ,3020, "A" ,3030, "QUEEN" ,3040, "ELIZABETH" ,3050, "E" ,3060, 6710115105007 ,3080, 19671011 ,3110, "PO BOX 11" ,3120, "JOHANNESBURG" ,3150, "2000" ,3170, 20020301 ,3180, 20020930 ,3200, 12.0000 ,3210, 7.0000 ,3601, "N" , 26550 ,3698, 26550 ,3699, 26550 ,4101, 2561.06 ,4102, ,4103, 2561.06 ,9999

3010, "01000002" ,3020, "A" ,3030, "KING" ,3040, "GEORGE" ,3050, "G" ,3060, 6805185007083 ,3080, 19680518 ,3110, "PO BOX 12" ,3120, "JOHANNESBURG" ,3150, "2000" ,3170, 20020301 ,3180, 20020930 ,3200, 12.0000 ,3210, 7.0000 ,3601, "Y" , 42000 ,3605, "N" , 2500 ,3695, 2500 ,3697, 42000 ,3698, 2500 ,3699, 44500 ,4150, 03 ,9999

6010, 3 ,6020, 178536 ,6030, 220772.12 ,9999

2010, "EMPLOYER TWO" ,2020, 7010700020 ,2030, 2003 ,2040, "PO BOX 10" ,2050, "JOHANNESBURG" ,2080, 2000 ,9999

3010, "02000010" ,3020, "A" ,3030, "PRINCESS" ,3040, "ANN" ,3050, "A" ,3060, 6404200103084 ,3080, 19640420 ,3110, "PO BOX 21" ,3120, "PRETORIA" ,3150, "0001" ,3170, 20020301 ,3180, 20020930 ,3200, 365.0000 ,3210, 214.0000 ,3601, "Y" , 60000 ,3697, 60000 ,3699, 60000 ,4101, 5112.55 ,4102, 8629.53 ,4103, 13742.08 ,9999

3010, "02000011" ,3020, "A" ,3030, "PRINCE" ,3040, "WILL" ,3050, "W" ,3060, 6205290455082 ,3080, 19620529 ,3110, "PO BOX 22" ,3120, "PRETORIA" ,3150, "0001" ,3170, 20020301 ,3180, 20020930 ,3200, 12.0000 ,3210, 7.0000 ,3601, , 20000 ,3605, , 2000 ,3695, 2000 ,3698, 22000 ,3699, 22000 ,4101, 1533.70 ,4103, 1533.70 ,9999

3010, "02000012" ,3020, "A" ,3030, "PRINCE" ,3040, "JOHN" ,3050, "J" ,3060, 7110140304080 ,3080, 19711014 ,3110, "PO BOX 23" ,3120, "PRETORIA" ,3150, "0001" ,3170, 20020301 ,3180, 20020930 ,3200, 365.0000 ,3210, 214.0000 ,3601, "Y" , 35000 ,3605, , 5000 ,3695, 5000 ,3697, 35000 ,3698, 5000 ,3699, 40000 ,4101, 5126.59 ,4102, 1501.88 ,4103, 6628.47 ,9999

6010, 4 ,6020, 266622 ,6030, 416808.50 ,9999

7010, 10 ,9999

**Please note**

**6010** – *Total number of records for employer:* Each employer has his own Employer Header record and the total number of records excludes the “File Header”, “Employer Trailer” and the “File Trailer”.

**6020** – *Total code value for employer:* All codes from 2010 to 2090 and 3010 to 4150, including all the 9999 codes in the “Employer Header” and the “Employee IRP5/IT3(a)”, must be added together. The total code value excludes the “File Header”, “Employer Trailer” and the “File Trailer” codes.

**6030** – *Total amounts for employer:* All amounts indicated under the codes 3601 to 4103, excluding amounts in the “File Trailer”, “Employer Header”, “Employer Trailer” and “File Trailer”.

**Standards for creating a comma delimited file**

- All numeric fields with decimal values (i.e. rands and cents) must have the decimal point specified. Take please note that this is always a point and not a comma.
- All numeric fields with no decimal values (i.e. rands only) must not have the decimal point specified.
- Non-numeric fields must always be enclosed in double quotes (e.g. “abcde.....”).
- Empty numeric or non-numeric fields must be indicated by consecutive commas (e.g. ,,).
  - However, in all cases (**see exceptions below**), the code and its associated value must not be included in the record if the field does not have a value. The absence of the code and its associated value thus implies a zero or space value field.
- The first code of each record must not be preceded by a comma.
- The last code of each record (9999 code) must not be followed by a comma.
- **Each record must start in a new line (previous record must be followed by a Carriage Return, Line Feed Characters).**
- Wherever possible and not indicated otherwise, leading zeros and the trailing spaces should be truncated, but this is not mandatory.

**Exceptions:**

There are three exceptions to the rule of not including the field if it does not have a value, namely —

- The “clearance number” and the deduction amount (applicable to pension, provident and retirement annuity funds) must be linked to the same deduction code (in other words, the clearance number does not have its own code and must appear between the code and the amount. However, if the fund does not have a clearance number, then an empty field (,) must be inserted between the code and the amount).
- The “retirement funding employment indicator (RF IND)” and the income amount must be linked to the same income code (in other words, the RFI flag does not have its own code and must appear between the code and the amount as a “Y” for “yes” and a “N” for “no” or an empty field (,) which applies “no”).

|  |   |                     |
|--|---|---------------------|
| <b>Reason for last code (9999)</b>               | Each record on the file must have a 9999 code as the last field on the record. This is to standardise the end of the record indicator for files created on different platforms such as PC's, Unix systems and mainframes.   |                     |
| <b>Examples of fields according to standards</b> | Numeric right adjusted with two decimals (R10.00)   | ,10.00,             |
|  | Numeric right adjusted with tow decimals and left zeroed (R10.00)   | ,0000000010.00,     |
|  | Numeric right adjusted with no decimals (R10.00)  | ,10,                |
|  | Numeric right adjusted with no decimals and left zeroed (R10.00)  | ,0000000010,        |
|  | Non-numeric adjusted character string   | ,”ABCdef,.....xyZ”, |
| <b>Rules for electronic files</b>                | The following rules must be applied when creating electronic files —  |                     |
|  | <ul style="list-style-type: none"> <li>• <b>Using commas:</b> Commas must not be used in information fields (except for the address lines) as commas are used as delimiters in the electronic file layout.</li> <li>• <b>Specified length:</b> Information which exceeds the specified length of the field is not allowed.</li> <li>• <b>TAX deduction:</b> The employees tax deducted will be validated during the reconciliation process.</li> <li>• <b>Allowable deductions:</b> Contributions in respect of pension and retirement annuity funds will not be allowed as a deduction when calculating the employees tax liability if no valid “Clearance number” is supplied.</li> <li>• <b>Zeros in mandatory fields:</b> Zeros will not be allowed in mandatory fields and will be deemed invalid (except for the “employees postal code”).</li> </ul> |                     |
| <b>File names</b>                                | <p><b>Diskette and CD:</b> The file name must be structured according to constraints imposed by the DOS operating system (eight alphanumeric characters, a decimal point followed by three alphanumeric characters). The file name must be IRP5 followed by a decimal point and then the tax year for which the information is intended (for example, IRP5.03 – for the 2003 tax year).</p> <p><b>Cartridge:</b> The volume serial identification must be six characters long, starting with an alpha (for example, IRP503 – for the 2003 tax year). The file name/dataset name must be groups of a maximum of eight characters (first group must start with an alpha), separated by a decimal point (with a total maximum length of 17 including the decimal point), for example, A9999999.99.A9999</p>  |                     |

## RECONCILIATIONS

### 17. PURPOSE OF RECONCILIATION

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 13 and 14(3) of the Fourth Schedule   |
| <b>Meaning</b>              | The employer is obliged to furnish a reconciliation statement showing details of the total amount of employees tax deducted or withheld as well as the details of IRP 5 certificates used during the tax year.  |
| <b>Purpose</b>              | The purpose of the reconciliation is to — <ul style="list-style-type: none"> <li>• reconcile the amount of employees tax which was paid over to SARS on the monthly EMP 201 returns, with the tax reflected on the IRP 5 certificates issued;</li> <li>• justify all issued, cancelled, lost and destroyed IRP 5 certificates.</li> </ul> |
| <b>Please note</b>          | The IRP 501 reconciliation statement which is automatically sent to the employer must be <b>FULLY</b> completed.  |
| <b>Important</b>            | Where an employer submits his IRP 5 and IT 3(a) certificates to SARS on an electronic medium, the employer must also account for all IT 3(a) certificates (which were combined into one file with the IRP 5 certificates) on the IRP 501 reconciliation statement.  |

### 18. PERIOD FOR SUBMISSION OF RECONCILIATIONS

|                                  |   |
|----------------------------------|---|
| <b>Reference to the Act</b>      | Paragraph 14(3)(a) and (b) of the Fourth Schedule   |
| <b>Meaning</b>                   | The IRP 501 reconciliation statement must be submitted to your local SARS office within — <ul style="list-style-type: none"> <li>• 60 days after the end of the tax year or alternate period; or</li> <li>• 14 days after you have ceased to be an employer.</li> </ul>   |
| <b>Reconciliation procedures</b> | <ul style="list-style-type: none"> <li>• The employer's liability (according to his records) must be completed in the appropriate block on the IRP 501.</li> <li>• Any discrepancy between the tax value of certificates issued and the total liability must be explained on the IRP 501.</li> <li>• The numbers of the certificates issued, cancelled, lost and destroyed must be indicated in the appropriate block on the IRP 501.</li> <li>• The employer <b>MUST SIGN</b> the IRP 501 reconciliation statement for declaration purposes.</li> <li>• The original IRP 501 reconciliation statement including the first copies of the manual IRP 5's issued and electronic media (if any), must be submitted to SARS.</li> <li>• The first copy of the manual IRP 5 (copy which must accompany the IRP 501 reconciliation) must be kept until the end of the tax year when the reconciliation is submitted to SARS.</li> <li>• Where you exercise an option in respect of an "alternate period" in relation to a certain class of employees, you will have different dates for the submission of your reconciliation. However, for the remaining staff, the "tax period" will still end on 28/29 February. As you must render only one reconciliation for a tax year, permission is granted to employers with different closing dates to submit the reconciliation within 60 days after the last closing date.</li> </ul> <p><b>Example:</b> An employer exercises an option in respect of the administrative staff whereby the alternate period ends on 9 March, while the period in respect of the remainder of the staff ends on 28/29 February.</p> <p>As only one IRP 501 reconciliation must be submitted within 60 days after the end of the period, the 60-day period must be determined from 9 March.</p> |

|                    |  |
|--------------------|--|
| <b>Please note</b> | Where the employer <b>submits his IRP 5 information to SARS on an electronic medium</b> , no copies of such IRP 5's must accompany the IRP 501 reconciliation.   |
| <b>Important</b>   | Copies of the manual IT 3(a) returns are not submitted with the IRP 501 reconciliation to SARS, but must be rendered under cover of an IT 3 (RETURN OF GENERAL INFORMATION), <b>unless</b> the employer submits the IT 3(a) information in one file which is combined with IRP 5 certificates on an electronic medium. |

## 19. CREDITS WITH THE FINALISATION OF THE RECONCILIATION

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Paragraph 11B(5) of the Fourth Schedule   |
| <b>Meaning</b>              | With the final determination of the SITE liability, the employer must refund any over deduction to the employee. The refund may be deducted from any subsequent payment of employees tax due by the employer or may be refunded by SARS at a later stage. |
| <b>Credits</b>              | If the employer requires that the credit be carried forward to a specified period or requires a refund, a written request must accompany the IRP 501 reconciliation.  |

## 20. CANCELLATION OF IRP 5 CERTIFICATES BY SARS

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Paragraph 13(1) of the Fourth Schedule   |
| <b>Meaning</b>              | Certificates not complying with the prescribed standards or certificates reflecting incorrect employees tax deductions will be rejected and returned to the employer.                                      |
| <b>Please note</b>          | An employer will have to submit an amended IRP 501 reconciliation and replace the cancelled (rejected) certificates with new certificates reflecting the correct information and amounts of employees tax. |

## UNEMPLOYMENT INSURANCE FUND CONTRIBUTIONS (UIF)

### 1. UIF GENERAL

|                                |  |
|--------------------------------|--|
| <b>Reference to the Act</b>    | Section 14 of the Unemployment Insurance Contributions Act   |
| <b>Meaning</b>                 | <p>The <b>provisions of the Income Tax Act</b> apply to any contribution paid or payable in respect of —</p> <ul style="list-style-type: none"> <li>• the administration thereof;</li> <li>• returns, the production of information, documents or things, enquiries, searches and seizures and evidence on oath;</li> <li>• assessments, objections and appeals;</li> <li>• the payment, recovery or refund of any contribution, interest and penalty;</li> <li>• representative taxpayers and representative employers; etc.</li> </ul> |
| <b>What is UIF</b>             | These are compulsory contributions to fund unemployment benefits. The contributions are collected by SARS with effect from 1 April 2002 and paid over to the Unemployment Fund which is managed by the Unemployment Insurance Commissioner.  |
| <b>Employers paying at UIF</b> | <p>Employers who are not registered with SARS for employees tax and/or skills development levy purposes must pay their monthly contributions directly to the UIF Commissioner.</p> <p>The levy of 2% of remuneration is payable in equal shares (i.e. 1% each by the employer and the employee).</p>   |
| <b>UIF benefits</b>            | <p>UIF benefits include —</p> <ul style="list-style-type: none"> <li>• Unemployment benefits;</li> <li>• Illness benefits;</li> <li>• Maternity benefits;</li> <li>• Adoption benefits; and</li> <li>• Dependants' benefits.</li> </ul>  |
| <b>UIF contributor DATABAS</b> | An electronic database will be created by the UIF office to maintain details of each contributor. This will ensure an improvement in the time taken to process claims and will eliminate the potential for fraudulent claims.  |

### 2. DUTY TO CONTRIBUTE TO THE FUND

|  |  |
|--|--|
| <b>Reference to the Act</b>              | Section 5 and 6 of the Unemployment Insurance Contributions Act  |
| <b>Meaning</b>                           | Every employer and employee must on a monthly basis, contribute to the Unemployment Insurance Fund.  |
| <b>Payment of UIF contributions</b>      | The contributions must be paid over by the employer to SARS or the UIF Office (whichever is applicable to the particular employer).  |
| <b>Determination of the contribution</b> | <p><b>Employee:</b> The amount of the contribution payable by an employee must be 1% of the remuneration paid to him by his employer.</p> <p><b>Employer:</b> The amount of the contribution payable by the employer in respect of any one of its employees must be equal to 1% of the remuneration paid to that employee.</p> <p>The employer must pay the total contribution of 2% (1% contributed by the employee and 1% contributed by the employer) within the prescribed period.</p> |

|   |  |
|---|--|
| <b>Threshold for determining the contribution</b> | The amount of the contribution payable by an employee and his employer only applies where the employee's remuneration does not exceed an amount determined from time to time by the Minister of Finance by notice in the Government Gazette. |
|---|--|

### 3. AMOUNTS EXCLUDED FROM REMUNERATION FOR UIF PURPOSES

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | <ul style="list-style-type: none"> <li>Section 1 of the Unemployment Insurance Contributions Act, definition: "remuneration "</li> </ul>   |
| <b>Meaning</b>              | <p>Remuneration for UIF purposes <b>does not include</b> any amount paid or payable —</p> <ul style="list-style-type: none"> <li>by way of any pension, superannuation allowance or retiring allowance;</li> <li>which constitutes an amount contemplated in paragraphs (a), (cA), (d), (e) or (eA) of the definition of gross income; <ul style="list-style-type: none"> <li>by way of annuity,</li> <li>as compensation for any restraint of trade,</li> <li>any voluntary award received or accrued in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of any office or employment or of any appointment,</li> <li>lump sum benefits from any pension fund, provident fund or retirement annuity fund,</li> <li>lump sum benefits from a pension fund (where the rules provide that on retirement a portion of the benefit has to be taken in the form of an annuity, etc.);</li> </ul> </li> <li>by way of commission.</li> </ul> |
| <b>Important</b>            | The contribution in respect of domestic and seasonal workers and their employers will only apply 12 months after the Act takes effect (from 1 April 2003).   |

### 4. DEDUCTION OF EMPLOYEE'S CONTRIBUTION

|                             |  |
|-----------------------------|--|
| <b>Reference of the Act</b> | Section 7 of the Unemployment Insurance Contributions Act  |
| <b>Meaning</b>              | <p>An employer must, on a monthly basis, deduct or withhold the amount of the employee's contribution from the remuneration paid to that employee during that month.</p> <p>Where the remuneration is paid at intervals other than on a monthly basis, the employer must deduct the employee's contributions on such other basis as coincides with the intervals of remuneration paid by the employer to the employee.</p> |
| <b>Important</b>            | <p>The employer <b>may not</b> —</p> <ul style="list-style-type: none"> <li>deduct amounts that are in excess of the amount of the contribution due by the employee;</li> <li>seek or receive a fee from the employee for complying with this Act; or</li> <li>deduct arrear contributions from the employee after the end of the financial year during which it was payable.</li> </ul>                                   |
| <b>Please note</b>          | Where the employer fails to deduct the contribution from the employee, the employer is liable for such contribution.   |

### 5. REFUNDS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | <ul style="list-style-type: none"> <li>Section 7(5) &amp; 8(3) of the Unemployment Insurance Contributions Act</li> </ul>   |
| <b>Meaning</b>              | <p><b>Refund by employer:</b> If it becomes known to the employer that the payment made by the employer in respect of the unemployment insurance contribution was not due or payable, or was in excess of the amount due or payable, the employer <b>MUST</b> refund the employee such amount or excess amount, despite the amount not having been refunded to the employer by the Commissioner or the UIF Commissioner (where applicable).</p> |

**Refund by the Commissioner:** If the amount of any contribution, interest or penalty paid by the employer was not due or payable, or is in excess of the amount due or payable, such amount, or such excess amount, **MUST** be refunded to that employer by SARS or the UIF Office (where the employer is register to pay the contribution).

## 6. DUTY OF EMPLOYERS TO PROVIDE PARTICULARS

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 10(2) & 10(3) of the Unemployment Insurance Contributions Act   |
| <b>Meaning</b>              | The employer must, before the seventh day of each month, submit to the UIF Office, such information (declaration) relating to its employees, including details relating to the termination and appointment of the employment of any employee. |
| <b>Please note</b>          | Irrespective of where the employer is registered for payment (SARS or the UIF Office), the declaration must <b>ONLY</b> be submitted to the UIF Office.   |
| <b>Important</b>            | The details of <b>ALL</b> employees on the payroll of an employer are required irrespective of whether they are contributors or not.  |

## 7. OFFENCES

|  |  |
|--|--|
| <b>Reference to the Act</b>              | Section 17 of the Unemployment Insurance Contributions Act   |
| <b>Meaning</b>                           | Any person commits an offence if that person — <ul style="list-style-type: none"> <li>• fails to submit or deliver any statement or other document or thing required to be submitted or delivered by or under this Act;</li> <li>• fails to disclose any information required by or under this Act;</li> <li>• fails to reply to or answer truly and fully any question put to him or her in terms of this Act;</li> <li>• fails to attend and give evidence at any enquiry under this Act where duly required to do so; or</li> <li>• hinders or obstructs any person in carrying out his or her functions in terms of this Act.</li> </ul> |
| <b>Penal clause</b>                      | Liable on conviction to a fine or imprisonment for a period not exceeding 12 months, or both a fine and such imprisonment.   |
| <b>Publication of names of offenders</b> | In terms of section 75 of the Income Tax Act, the Commissioner may, notwithstanding the Secrecy provisions contained in the above Act, from time to time publish for general information the particulars relating to any offence committed by any person.  |

## 8. SPECIFICATIONS OF THE DECLARATION

|  |   |
|--|---|
| <b>Introduction</b>                            | The UIF office will create an electronic UIF contributor database which will contain individual contribution records for each contributor. This will eliminate paper-based operations including the current “Blue Card” system and the potential for fraudulent claims because each claimant can be pre-qualified for benefits even before such claimant reports to the offices of the Unemployment Insurance Fund. |
| <b>Electronic declarations (e-mail or FTP)</b> | An employer must submit a declaration to the UIF office. The employer may elect to submit the declaration in one of two formats, namely — <ul style="list-style-type: none"> <li>• SARS format with code structure; or</li> <li>• Simple Comma Delimited format <b>WITHOUT</b> code structure.</li> </ul>   |

The information supplied in these two submission formats is exactly the same, in other words, the same field length, same sequence of fields, same processing and the same validation rules.

**Important:** The only material difference between the two formats will be that where the field is blank it may be omitted from the SARS format along with its associated code, while in the Simple Comma Delimited format an allowance for this field must be made by inserting a comma.

**Please note:** This declaration information cannot be submitted on electronic media, such as diskettes, CD's, etc. and may only be submitted as prescribed in the section "Submission of the Declaration".

**Manual declarations** The employer may capture the information electronically on the UIF web-site or he may submit (fax or post) a manual declaration in the prescribed pre-printed format to the UIF office.

**Information required** The information required on the declaration is divided into different sections, namely —

- Creator record;
- Employer record; and
- Employee record.

The required information as well as the meaning of each column is explained hereunder:

- **Field name** — this is the name of the field on the certificate.
- **Explanation** — contains the type of information that must be disclosed on the specific field as well as the format, such as:
  - N = Numeric character field;
  - A = Alphanumeric character field;
  - 1-120 = Maximum number of characters which may be used in the field.
- **Electronic file code** — this indicates the specific code for SARS format files which must precede the specified information in the file layout.

**Important** Alphanumeric fields must be specified in double quotes (eg. "ABCdef.....xyZ) when an electronic file is created.

## 9. VALIDATION RULES APPLICABLE FOR COMMA-DELIMITED FILES

**Purpose of validating information** The purpose of validating the information on the declaration is to store all the relevant information on the UIF Database for further processing and to use the relevant information for claim purposes.

**Rejection policy** **Level 1 errors:** This is critical information which is incorrect, invalid or omitted. If the critical information is incorrect, invalid or omitted in the "Creator Record", the whole file will be rejected and the employer/creator will be requested to rectify the errors. If the critical information is incorrect, invalid or omitted in the "Employer Record" or "Employee Detail Record", the "Employer Record" and ALL the associated "Employee Detail Records" will be rejected and must be resubmitted with the corrections. The balance of the file will still be used.

**Level 2 errors:** This is non-critical data which is incorrect, invalid or omitted. A warning will be e-mailed to the employer/creator informing him of the error with instructions to rectify as soon as possible. The incorrect data will not be written to the UIF Contributor Database but will be stored on a repository for reference purposes. The employee will not be able to claim benefits until the error has been corrected and the data transferred to the UIF Contributor Database.

**CREATOR RECORD (UIF)**

This record will be used to identify the layout of the entire file as well as whether the file is for TEST or PRODUCTION purposes. TEST data is not stored on the UIF Contributor Database. All necessary contact information of the employer will also be obtained from this record.

| <i>Field name</i>            | <i>Explanation and validation rules</i>  | <i>SARS format code</i> |
|------------------------------|--|-------------------------|
| Record type                  | A4 (fixed characters) – indicates the record type <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value must be UICR</li> </ul> <b>Level 1 rejection</b>   | 8000                    |
| Format type                  | A2 (fixed characters) – indicates the format type of the file <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value may be: U1 = SARS format<br/>U2 = Simple Comma Delimited format</li> </ul> <b>Level 1 rejection</b>  | 8010                    |
| UIF creator reference number | A9 (fixed characters) – The UIF reference number of the employer<br>This is the number supplied to Creator on registration to the UIF fund.<br>This is a 8 digit number but should be zero filled to fit the size of the field (i.e. 123456/8 should be indicated as 001234568). <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Entire employer and associated employee records will be rejected if reference number is not a valid UIF reference number (validation against the UIF Employer Database)</li> </ul> <b>Level 1 rejection</b> | 8020                    |
| TEST / LIVE indicator        | A4 (fixed characters) – TEST/LIVE submission indicator <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value may only be TEST or LIVE and will be rejected if invalid</li> </ul> <b>Level 1 rejection</b>  | 8030                    |
| Contact person's name        | A30 – Name of a contact person in case of rejections/queries <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>  | 8040                    |
| Contact number (telephone)   | A16 – Telephone number of the contact person <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>  | 8050                    |
| E-mail address               | A50 – E-mail address of the employer <ul style="list-style-type: none"> <li>• Optional field</li> </ul>  | 8060                    |
| Payroll month                | N6 – payroll month of the employer (relating to the payment) <ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>  | 8070                    |

**EMPLOYER RECORD (UIF) – comma-delimited with code structure**

| <i>Field name</i>              | <i>Explanation and validation rules</i>   | <i>SARS format code</i> |
|--------------------------------|---|-------------------------|
| Record type                    | A4 (fixed characters) – indicates the record type <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value must be UIEM</li> </ul> <b>Level 1 rejection</b>  | 8000                    |
| UIF employer reference number  | A9 (fixed characters) – The UIF reference number of the employer<br>This is the number supplied to Employer on registration to the UIF fund.<br>This is a 8 digit number but should be zero filled to fit the size of the field (i.e. 123456/8 should be indicated as 001234568). <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Entire employer and associated employee records will be rejected if reference number is not a valid UIF reference number (validation against the UIF Employer Database)</li> </ul> <b>Level 1 rejection</b> | 8110                    |
| PAYE employer reference number | N10 (fixed characters) – The PAYE reference number of the employer starting with 7<br>PAYE reference number under which employees tax deducted is paid to SARS (number starts with a "7") <ul style="list-style-type: none"> <li>• Optional field</li> <li>• Must be a valid PAYE reference number</li> </ul> <b>Please note:</b> This field will become mandatory if the employer is liable to pay the contributions to SARS.  | 8120                    |

|   |   |      |
|---|---|------|
| Total Gross income                            | N13.2 (fixed decimals) – sum of all gross taxable income (sum total of value under all code 8210 fields)<br><ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>  | 8130 |
| Total contribution                            | N13.2 (fixed decimals) – sum of all UIF contributions (sum total of value under all code 8230 fields)<br><ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>   | 8140 |
| Total number of employee records for employer | N15 – sum total of all employee’s records for the employer excluding the creator and employer record<br><ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Must be equal to total number of records for the specific employer.</li> </ul> <b>Level 2 rejection</b> | 8150 |

**EMPLOYEE DETAIL RECORD**

| <i>Field name</i>                   | <i>Explanation and validation rules</i>  | <i>SARS format code</i> |
|-------------------------------------|--|-------------------------|
| Record type                         | A4 (fixed characters) – indicates the record type<br><ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Value must be UIWK</li> </ul> <b>Level 1 rejection</b>  | 8000                    |
| UIF employer reference number       | A9 (fixed characters) – The UIF reference number of the employer<br>This is the number supplied to Employer on registration to the UIF fund.<br>This is a 8 digit number but should be zero filled to fit the size of the field (i.e. 123456/8 should be indicated as 001234568).<br><ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Entire employer and associated employee records will be rejected if reference number is not a valid UIF reference number (validation against the UIF Employer Database)</li> </ul> <b>Level 1 rejection</b>   | 8110                    |
| Identity number of employee         | N13 (fixed characters) – Valid 13 digit National ID number of the employee (if individual)<br><ul style="list-style-type: none"> <li>• Mandatory field and will be rejected if not supplied and field 8120 is empty</li> <li>• Will be rejected if the number is invalid – a simple 13 digit validation will be performed</li> <li>• Must be a valid RSA identity number (bar coded)</li> </ul> <i>If no 13 digit National ID number is available, the numbers in either field 8120 or 8130 must be supplied to enable the Fund to track the contribution payment. These details will be stored repository for later cross referencing purposes and as proof of payment of contributions (without which the employee will NOT be allowed to claim benefits).</i><br><b>Level 2 rejection</b> | 8200                    |
| Other number                        | A16 – This could be any other number including a passport number, residence permit (temporary or permanent), old ID numbers, etc.<br><ul style="list-style-type: none"> <li>• Optional field but mandatory if field 8110 is empty</li> </ul> <b>Level 2 rejection if mandatory</b>   | 8210                    |
| Personnel/clock card/payroll number | A25 - unique number allocated by employer to identify his employees (e.g. payroll number, clock/personnel number). If the employer does not have a unique number system on his payroll, he may allocate any unique number to his employees<br><ul style="list-style-type: none"> <li>• Optional field but mandatory if field 8110 and 8120 is empty</li> </ul> <b>Level 2 rejection if mandatory</b>   | 8220                    |
| Employee surname                    | A120 – surname of the employee<br><ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>   | 8230                    |
| Employee first names                | A90 – first names of the employee<br><ul style="list-style-type: none"> <li>• Mandatory field</li> </ul> <b>Level 2 rejection</b>  | 8240                    |
| Employee date of birth              | N8 (fixed characters) – date of birth of the employee<br><ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYYMMDD</li> <li>• Date cannot be greater than current date</li> </ul> <b>Level 2 rejection</b>  | 8250                    |

|                                |   |      |
|--------------------------------|---|------|
| Date employed from             | N8 (fixed characters) – the first date that the employee started work at the specific employer for the latest period <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• Format: CCYYMMDD</li> <li>• Must be a valid date and cannot be greater than the value for field 8180</li> </ul> <b>Level 2 rejection</b>   | 8260 |
| Date employed to               | N8 (fixed characters) – this field must be populated if the employee is discharged <ul style="list-style-type: none"> <li>• Optional field but mandatory if field 8190 has a value which is not equal to “01”</li> <li>• Format: CCYYMMDD</li> <li>• Must be a valid date and may not exceed the last date of the following month</li> <li>• Cannot be less than the value for field 8170</li> </ul> <b>Level 2 rejection</b>   | 8270 |
| Employment status              | N2 (fixed characters) – indication how the employee’s employment status was terminated <ul style="list-style-type: none"> <li>• Optional field but mandatory if field 8180 has a value</li> <li>• Value may only be: 01 = Active<br/>02 = Deceased<br/>03 = Retired<br/>04 = Dismissed<br/>05 = Contract expired<br/>06 = Resigned<br/>07 = Constructively dismissed<br/>08 = Employer’s insolvency<br/>09 = Maternity/adoption leave<br/>10 = Illness leave</li> </ul> <b>Level 2 rejection</b>  | 8280 |
| Reason for non contribution    | N2 – this is the reason why the employee does not contribute to the fund <ul style="list-style-type: none"> <li>• Optional field unless field 8210, 8220 and 8230 has no value</li> <li>• Value may only be: 01 = Temporary employees (less than 24 hours per month)<br/>02 = Learners in terms of the Skills Development Levies Act<br/>03 = Employees in the National or Provincial spheres of Government<br/>04 = Employees who are repatriated at the end of the contract of service<br/>05 = Employees who earn commission only<br/>06 = No income paid for the payroll period<br/>07 = Seasonal workers<br/>08 = Employment companies/non natural entities/corporate entity</li> </ul> <b>Level 2 rejection</b>                   | 8290 |
| Gross taxable income           | N13.2 (fixed decimals) - sum total of all taxable income and must be the same as the “Gross remuneration – code 3699” for SARS purposes <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul> <i>Please note:</i> Non-taxable income, salary sacrifices and employer’s contributions are not part of Gross Remuneration <b>Level 2 rejection</b>   | 8300 |
| Gross UIF contribution package | N13.2 (fixed decimals) - gross UIF contribution package and equals the salary/remuneration on which the UIF contribution is calculated - under the UIF Bill, the only difference between this code and the SARS code 3699 is the exclusions in terms of the definition of “remuneration”. <ul style="list-style-type: none"> <li>• Mandatory field unless the value in field 8290 is “06”</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul> <i>Please note:</i> Where the package of the employee exceeds the amount specified on which contributions may be calculated, the employer must only include the actual amount on which the contribution has been calculated. <b>Level 2 rejection</b> | 8310 |
| UIF contribution               | N13.2 (fixed decimals) – sum of the combined employer and employee contribution in respect of the employee <ul style="list-style-type: none"> <li>• Mandatory field</li> <li>• No negative amounts are allowed and will be rejected if specified</li> </ul> <b>Level 2 rejection</b>  | 8320 |
| Bank branch code of employee   | N8 – the branch code where the employee’s bank account is held <ul style="list-style-type: none"> <li>• Optional field but mandatory if either field 8340 or 8350 is provided</li> <li>• Must be a valid branch code and will be validated against table per ACB</li> </ul> <b>Level 2 rejection</b>  | 8330 |

|                                 |   |      |
|---------------------------------|---|------|
| Bank account number of employee | N16 – account number where the employee’s bank account is held <ul style="list-style-type: none"> <li>• Mandatory field if field 8330 is specified</li> </ul> <b>Level 2 rejection</b>  | 8340 |
| Bank account type of employee   | N2 –the type of bank account held by the employee <ul style="list-style-type: none"> <li>• Mandatory field if either field 8330 or 8340 is specified</li> <li>• Must be a valid account type and will be validated against table per ACB</li> <li>• Value may only be: <ul style="list-style-type: none"> <li>1 = Current (Cheque) account</li> <li>2 = Savings account</li> <li>3 = Transmission account</li> <li>4 = Bond account</li> <li>6 = Subscription Share account</li> </ul> </li> </ul> <b>Level 2 rejection</b> | 8350 |

**Important:** With the “Simple Comma-Delimited” format, all the defined information fields **MUST** be included in the record **in the sequence as specified** and if no information is available or if it is an optional field, an allowance for such a field must be made by inserting a comma (indication that it presents an empty field, e.g. ,,)

## 10. SUBMISSION OF THE DECLARATION

**Submission frequency:** Employer must make monthly submissions using one of the mechanisms provided, such as —

- E-mail;
- FTP (employer must first register at the UIF Office before using this function);
- Capturing via UIF web-site;
- Fax; or
- Posting of manual declaration.

**Multiple submissions in one month:** If multiple submissions are made for a given month, the second and subsequent submissions will overwrite any previous submission with the same file name.

**Cut-off date:** The accounting cut-off date will be the 7<sup>th</sup> day of each month. This means that the employer’s account for that month will be debited with the amount declared on the latest submission. Any subsequent submission will be construed as for the following month.

## 11. REGISTRATION TO SUBMIT DECLARATIONS ELECTRONICALLY

### Register for purposes of submitting declarations electronically

The applicant must send an e-mail to [registrations@uif.gov.za](mailto:registrations@uif.gov.za) with the following details —

- UIF employer’s reference number;
- Full Christian names, surname, residential address and identity number of the owner of partners;
- Registration name and number in the case of a company or close corporation;
- E-mail address of contact person; and
- Telephone number of contact person.

**IMPORTANT:** Employers who will be e-mailing their declarations do not have to register with the Fund as EFT users. Should the attachment which you intend to send by e-mail to the Fund, exceed 1MB, you are requested to contact the UIF Helpdesk in order to make special arrangements for the transmission of the e-mail.

## 12. UIF ELECTRONIC DECLARATION SUBMISSION – NAMING CONVENTIONS

### Submission [an attachment to an e-mail (UIF)]

In the case where submissions are made via an attachment to an e-mail, the following rules will apply —

- Attached file must be one of the two approved electronic formats;
- The “Subject” of the e-mail message must be “Declaration”; and
- The name of the attachment must be made up as “uuuuuuuuMMnnnn” (according to the prescribed rules for naming a file).

### Rules for naming a file — uuuuuuuuMMnnnn

**uuuuuuuu** is the UIF reference number of the employer/creator

- This is the number supplied to each employer on registration to the UIF fund and is a number that is always on any correspondence from UIF.
- A Creator is an originator of the Declaration and is the company responsible for sending the information to the fund and who will be responsible for any correspondence and additional requirements that might arise from the fund.
- Each Creator must have a UIF reference number and if any Creator has not registered at the UIF, they will have to do so in order to supply the fund with the required information.

**MM** is the payroll month

- This is a two digit month number, for example, March will be indicated as 03.

**nnnn** is the file number

- This is the number of the file that has been sent for the specific month, i.e. if there is more than one payroll that is run by the employer per month, the file number will increase by one for the next and following payroll(s).
- Each month must start at 0001. (*Must be kept unique if 10 branches are going to submit with the same link*)
- It is important to please note that if a file is sent more than once with the same file name, the last file received will be used and it will in effect overwrite all previous information from files sent previously.
- If the employer wants to send additions to the file, increase this number and send the second file (with the additions) as an additional file (add on).

### Submission made via FTP (UIF)

In the case where submissions are made via FTP, the following rules will apply —

- Attached file must be one of the two approved electronic formats;
- The name of the file transferred may be of any construction but MUST include a version number in instances where a company or organisation makes more than one submission per month (eg. myfile.001 or myfile.002).
- The file must be transferred to the following location on [alg.gov.za](http://alg.gov.za) and the UIF reference number and the specific password for the employer must be entered at [ftp.uif.gov.za](http://ftp.uif.gov.za)

**Important:** The FTP directories will have “Write only” permissions so once a submission has been made, the only way of changing the file content will be to re-submit the entire file, using the same name and version number as the previous submission.

## 13. STANDARDS WHICH MUST BE APPLIED WHEN CREATING ELECTRONIC DECLARATION FILES

### INTRODUCTION

Validation tests will be done on all data and the record(s) may be rejected if the validation tests are not passed.

**PRESCRIBED STANDARDS**

- A comma-delimited file layout combined with the described code structure must be used for SARS format files and a simple comma-delimited file layout (without code structure) must be used for Simple Comma Delimited files.
- Files must be created in ASCII format.
- All numeric fields with a decimal value must have the decimal point specified. Take please note that this is always a point and not a comma.
- All numeric fields with no decimal value must not have the decimal point specified.
- Alphanumeric fields must always be enclosed in double quotes (eg. "abcde.....").
- All fields must always be included in the record for Simple Comma Delimited format files and may be omitted (the information including the associated code) in the SARS format files.
- The first code of each record in the SARS format file and the first record of the Simple Comma Delimited format file may not be preceded by any character (eg. comma, space, etc.).
- Each record must start in a new line. The previous record must be followed by a carriage return character.
- Information which exceeds the specified length of the field is not allowed.

|   |
|---|
| <b>14. RECORD LAYOUT FOR ELECTRONIC DECLARATION SUBMISSIONS</b> |
|---|

**INTRODUCTION:** The file must consist of the specified record types. Please refer to the validation rules in this manual for more detail and description of fields.

**Example of file layout (Electronic Declaration Submission) WITH code structure**

```
8000,"UICR",8010,"U1",8020,"001234568",8030,"TEST",8040,"Mr Payroll",8050,"(011) 677-1234",8070,200207,
8000,"UIEM",8110,"001234568",8130,14802.50,8140,296.05,8150,2,
8000,"UIWK",8110,"001234568",8200,6710115105007,8230,"QUEEN",8240,"ANNA",8250,19671011,8260,20020501
,8300,6302.50,8310,6302.50,8320,126.05,
8000,"UIWK",8110,"001234568",8200,6805185007083,8230,"KING",8240,"GEORGE",8250,19680518,8260,20010201
,8300,8500.00,8310,8500.00,8320,170.00,
```

**Example of file layout (Electronic Declaration Submission) WITHOUT code structure**

```
"UICR", "001234568", "U2", "TEST", "Mr Payroll", "(011) 677-1234", , 200207,
"UIEM", "001234568", , 14802.50, 296.05, 2,
"UIWK", "001234568", 6710115105007 , , "QUEEN", "ANNA", 19671011, 20020501 , , , 6302.50, 6302.50, 126.05 , , ,
"UIWK", "001234568", 6805185007083 , , , "KING", "GEORGE", 19680518, 20010201 , , , 8500.00, 8500.00, 170.00 , , ,
```

## SKILLS DEVELOPMENT LEVY (SDL)

### 15. SDL GENERAL

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 13 of the Skills Development Levies Act   |
| <b>Meaning</b>              | <p>The <b>provisions of the Income Tax Act</b> apply to any contribution paid or payable in respect of—</p> <ul style="list-style-type: none"> <li>• the administration thereof;</li> <li>• returns, the production of information, documents or things, enquiries, searches and seizures and evidence on oath;</li> <li>• assessments, objections and appeals;</li> <li>• the payment, recovery or refund of any contribution, interest and penalty;</li> <li>• representative taxpayers and representative employers; etc.</li> </ul> |
| <b>What is SDL</b>          | <p>This is a compulsory levy scheme for the purposes of funding education and training as envisaged in the Skills Development Act, 1998. This levy became payable with effect from 1 April 2000.</p> <p>The Commissioner for SARS is responsible for administering the Skills Development Levies Act in so far as it relates to the collection and the payment of the levy by employers.</p> <p>The levy of 1% of the leviable amount is payable by the employer.</p>   |

### 16. DUTY TO PAY THE LEVY

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Section 3(1) & (4) of the Skills Development Levies Act  |
| <b>Meaning</b>              | The employer must pay a skills development levy from 1 April 2001 at a rate of 1% of the leviable amount.  |
| <b>Leviable amount</b>      | <p>The total amount of remuneration paid or payable, or deemed to be paid or payable, by an employer to its employees during any month, as determined for the purposes of determining employees tax in terms of the Fourth Schedule to the Income Tax Act, whether or not such employer is liable to deduct or withhold such employees tax.</p> <p><b>Important:</b> Remuneration paid to employees below the income tax threshold (i.e. in those cases where no employees tax is deducted) <b>must be</b> incorporated into the remuneration for determining the leviable amount.</p> |

### 17. AMOUNTS EXCLUDED FROM REMUNERATION IN DETERMINING THE LEVIABLE AMOUNT

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 3(5) of the Skills Development Levies Act   |
| <b>Meaning</b>              | <p>The following amounts are excluded for purposes of determining the leviable amount—</p> <ul style="list-style-type: none"> <li>• An amount paid or payable to any labour broker to whom a certificate of exemption has been issued by the Commissioner for SARS and any amount paid or payable to any person declared by the Minister of Finance by notice in the Government Gazette as an employee.</li> <li>• An amount paid or payable to any person by way of pension, superannuating allowance or retirement allowance.</li> <li>• An amount contemplated in paragraphs (a), (d), (e) or (eA) of the definition of “Gross income” in section 1 of the Income Tax Act. In essence this pertains to annuity payments, lump sum payments from employers upon retrenchment or death and lump sum payments from pension, provident and retirement annuity funds.</li> <li>• An amount payable to a learner in terms of a contract of employment contemplated in section 18(3) of the Skills Development Levies Act.</li> </ul> |

## 18. WHAT IS A SETA (SECTOR EDUCATION AND TRAINING AUTHORITY)

|                             |   |
|-----------------------------|---|
| <b>Reference to the Act</b> | Section 9 & 10 and section 1, definition: SETA of the Skills Development Levies Act   |
| <b>Meaning</b>              | <p>A sector education and training authority (SETA) that may be established in the prescribed manner with a constitution for any national economic sector and falls under the auspices of the Minister of Labour.</p> <p>SETAs' are concerned with education and training and their functions are to help to implement the National Skills Development Strategy and to increase the skills of people in their sector.</p>   |
| <b>Functions of a SETA</b>  | <p>The main function is to contribute to the raising of skills, to bring skills to the employed or wanting to be employed, in their sector. This is done by ensuring that people learn skills that are needed by employers and communities.</p> <p>Training must also be to agreed standards, within a national framework wherever possible. All training should be subject to quality control and where appropriate, be comparable to the best international standards.</p> <p>To achieve the above objectives, the Skills Development Act states that the functions and duties of a SETA are to —</p> <ul style="list-style-type: none"> <li>• Develop a sector skills plan;</li> <li>• Implement its sector skills plan;</li> <li>• Develop and administer learnerships;</li> <li>• Support the implementation of the National Qualifications Framework;</li> <li>• Undertake quality assurance;</li> <li>• Disburse levies collected from employers in its sector;</li> <li>• Report to the Minister and to the South African Qualifications Authority; etc.</li> </ul> |

## 19. EMPLOYER FALLS WITHIN THE JURISDICTION OF MORE THAN ONE SETA

|                             |  |
|-----------------------------|--|
| <b>Reference to the Act</b> | Section 5(2) & (3) of the Skills Development Levies Act  |
| <b>Meaning</b>              | <p>Where an employer falls within the jurisdiction of more than one SETA, such employer must select one SETA within which it must be classified for the purposes of the levy after taking the following into consideration —</p> <ul style="list-style-type: none"> <li>• composition of its workforce;</li> <li>• amount of remuneration paid or payable to the different categories of employees; and</li> <li>• training needs of the different categories of employees.</li> </ul> |
| <b>Important</b>            | Any selection undertaken is binding upon the employer unless the Commissioner for SARS otherwise directs.  |

## 20. OFFENCES

**Reference to the Act** Section 20 of the Skills Development Levies Act

**Meaning** Any person who —

- fails to apply for registration for the purposes of the levy;
- fails to pay any levy on the date determined for payment thereof;
- furnishes any false information in a statement or other document required in terms of this Act, knowing the information to be false;
- fails to disclose any information;
- fails to reply to or answer truly and fully, any question put to him/her;
- fails to attend and give evidence required in terms of the Skills Development Levies Act;
- hinders or obstructs any person in carrying out his/her functions in terms of the Skills Development Levies Act;

shall be guilty of an offence and liable on conviction to a fine or imprisonment.

**Penal clause** A fine or imprisonment for a period not exceeding twelve months.

**Publication of names of offenders** In terms of section 75A of the Income Tax Act, the Commissioner may, notwithstanding the Secrecy provisions as contained in the above Act, from time to time publish for general information the particulars relating to any offence committed by any person.

## 21. EXAMPLE – HOW TO DETERMINE THE LEVIABLE AMOUNT

| <i>Action and status</i>   | <i>Authority</i>   |
|--|--|
| 1. Total remuneration  | Par. 1 of the Fourth Schedule, definition: “remuneration”  |
| 2. LESS: Exclusions: — amount paid to an independent contractor<br>— reimbursive amounts paid to employees<br>— pensions and allowances payable in terms of: <ul style="list-style-type: none"> <li>• Aged Persons Act</li> <li>• Blind Persons Act</li> <li>• Disability Grant Act</li> <li>• Children’s Act</li> </ul> — allowances or advance in terms of an order of divorce or decree of judicial agreement of separation | Par. 1 of the Fourth Schedule, definition: “remuneration”  |
| 3. LESS: Further exclusions: — amounts payable to labour brokers who are in possession of a valid exemption certificate<br>— amounts payable by way of any pension, superannuating allowance or retiring allowance<br>— annuities<br>— lump sum payments from an employer (gratuities)<br>— lump sum payments from a fund<br>— amounts paid to a learner in terms of the Skills Development Act                                | Sect. 3(5) of the Skills Development Levies Act  |
| 4. LESS: allowable deductions in respect of — <ul style="list-style-type: none"> <li>• current and arrear contributions to approved pension and retirement annuity funds</li> <li>• medical aid contributions in the case of an employee who is 65 years and older</li> </ul>  | Par. 2(4) & par. 1 of the Fourth Schedule, definition: “net remuneration”<br>Sect. 6(1), 11(k), 11(n) and 18(2)(a) |
| 5. Leviable amount X prescribed percentage   | Sect. 3(1) of the Skills Development Levies Act  |

## 22. SETA'S CONTACT DETAILS / KONTAK BESONDERHEDE

### 01 FASSET (FINANCIAL AND ACCOUNTING SERVICES)



Gugu Moetanalo



(011) 476-8570



(011) 476-5756



gugu.moetanalo@fasset.org.za



www.fasset.org.za



PO Box 6801, CRESTA, 2118



Block A, 306 3<sup>rd</sup> Floor, Eva Office Park,  
cnr. DF Malan Drive & Judges Avenue,  
Blackheath, JHB

### 02 BANKSETA (BANKING SECTOR EDUCATION AND TRAINING AUTHORITY)



Sandra Dunn



(011) 805-9661



(011) 805-8348



SandraD@bankseta.org.za



www.bankseta.org.za



PO Box 11678, VORNA VALLEY, 1686



Block 6, Thornhill Office Park,  
94 Bekker Road, MIDRAND

### 03 CHIETA (CHEMICAL INDUSTRIES EDUCATION AND TRAINING AUTHORITY)



Derek Poe



(011) 726-4026



(011) 726-7777



dpoe@chieta.org.za



www.chieta.org.za



PO Box 961, AUCKLAND PARK, 2006



No. 2 Clamart Road, RICHMOND, JHB

### 04 TEXTILES (CLOTHING, TEXTILES, FOOTWEAR AND LEATHER SECTOR EDUCATION AND TRAINING AUTHORITY)



Mr. David Bowen



(031) 702-4482



(031) 702-4113



titb@mweb.co.za



PO Box 935, PINETOWN, 3600



3<sup>rd</sup> Floor, Umdoni Centre,  
28 Crompton St, PINETOWN

**05 CETA (CONSTRUCTION EDUCATION AND TRAINING AUTHORITY)**

Kim Kemp



(011) 209-9000



(011) 312-1747



comms@ceta.org.za



www.ceta.org.za



PO Box 1955, HALFWAY HOUSE, 1686



234 Alexandra Ave, HALFWAY HOUSE

**06 DIDTETA (DIPLOMACY, INTELLIGENCE, DEFENCE AND TRADE & INDUSTRY SECTOR EDUCATION AND TRAINING AUTHORITY)**

Col. SWB Walters



(012) 663-6983



(012) 663-4878



wolstes@global.co.za

c/o Dept. of Defence, Private Bag X159,  
• PRETORIA, 0001

Krygkor Building (next to Pietersburg Highway), PRETORIA

**07 ETDp SETA (EDUCATION, TRAINING AND DEVELOPMENT PRACTICES SECTOR EDUCATION AND TRAINING AUTHORITY)**

Ms. Debbie Machard



(011) 807-5621



(011) 807-7490



debbiem@etdpseta.org.za



PO Box 5734, JOHANNESBURG, 2000

Tuscany Office Park, Building 10,  
Coombe Place, RIVONIA**08 ESETA (ENERGY SECTOR EDUCATION AND TRAINING AUTHORITY)**

Mr. Andy Mashaile



(011) 838-0117



(011) 838-0119



eseta.tn@mweb.co.za



PO Box 5983, JOHANNESBURG, 2000

35 Prichard St, 1066 Building, 19<sup>th</sup> Floor,  
JOHANNESBURG

**09 FOODBEV (FOOD AND BEVERAGES MANUFACTURING INDUSTRY SECTOR EDUCATION AND TRAINING AUTHORITY)**



Liezl Gerrys



(011) 802-1216



(011) 802-1518



Liezl@foodbev.co.za



PO Box 245, GALLO MANOR, 2052



The Woodlands, Building 23, 2<sup>nd</sup> Floor,  
Woodlands Drive or Western Services Rd,  
• WOODMEAD

**10 FIETA (FOREST INDUSTRIES SECTOR EDUCATION AND TRAINING AUTHORITY)**



Shereen Govender



(011) 712-0600 or 082 461-1425



(011) 712-0601



Mail@fieta.org.za



www.fieta.org.za



PO Box 8407, BRAAMFONTEIN, 2000



7<sup>th</sup> Floor, Rennies House,  
19 Ameshoff St, BRAAMFONTEIN

**11 HWSETA (HEALTH AND WELFARE SECTOR EDUCATION AND TRAINING AUTHORITY)**



Bernard Joseph



(011) 880-8666



(011) 447-2067



bernardj@hwseta.org.za



PO Box 2467, HOUGHTON, 2041



52 Clenhoven, MELLROSE, JHB

**12 ISETT (INFORMATION SYSTEMS, ELECTRONICS AND TELECOMMUNICATIONS TECHNOLOGIES)**



Georgina Lefifi



(011) 805-5115



(011) 805-6833



georgina.lefifi@isett.org.za



www.isett.org.za



PO Box 5585, HALFWAY HOUSE, 1685



400 16<sup>th</sup> Street, HALFWAY HOUSE

**13 INSETA (INSURANCE SECTOR EDUCATION AND TRAINING AUTHORITY)**



Kim van Niekerk



(011) 484-0722



(011) 484-0862



dovetail@netactive.co.za



PO Box 32035, BRAAMFONTEIN, 2017



Oakhurst, 11 St Andrews Rd,  
PARKTOWN

**14 LGWSETA (LOCAL GOVERNMENT, WATER AND RELATED SERVICES SECTOR EDUCATION AND TRAINING AUTHORITY)**



Mr. Sedick Jappie



(011) 456-8579 or 082 651-3712



(011) 450-4948



sedickj@lgwseta.co.za



PO Box 1964, BEDFORDVIEW, 2008



20 Skeen Boulevard, BEDFORDVIEW

**15 MAPPP (MEDIA, ADVERTISING, PUBLISHING, PRINTING AND PACKAGING)**



Dr. Dave Thomas (CEO)



(021) 949-1463



(021) 949-1468



marketing@pifsa.org.za



PO Box 2847, BELLVILLE, 7535



Sanlam Building, cnr Voortrekker Rd & Rhos St, BELLVILLE

**16 MQA (MINING QUALIFICATIONS AUTHORITY)**



Helen Brown



(011) 403-7949



(011) 403-8417



HelenB@mqa.org.za



Private Bag X66, BRAAMFONTEIN, 2017



33 Hoofd St, 4<sup>th</sup> Floor, Forum 2, Braampark, BRAAMFONTEIN

**17 MERSETA (MANUFACTURING, ENGINEERING AND RELATED SERVICES EDUCATION AND TRAINING AUTHORITY)**



Marisa Banham



(011) 834-4381



(011) 834-4577



mbanham@meietb.org.za



PO Box 61826, MARSHALLTOWN, 2107



Metal Industries House, 6<sup>th</sup> Floor, 42 Anderson St, JOHANNESBURG

**19 POSLECSETA (POLICE, PRIVATE SECURITY, LEGAL AND CORRECTIONAL SERVICES)**



Roshini Pillay



(011) 805-0084



(011) 805-6630



rpillay@poslecseta.org.za



PO Box 8657, JOHANNESBURG, 2000



3<sup>rd</sup> Level (2<sup>nd</sup> Floor), Gallagher House East Wing, MIDRAND

**20 PAETA (PRIMARY AGRICULTURE EDUCATION AND TRAINING AUTHORITY)**

Machiel van Niekerk



(012) 325-1655



(012) 325-1677



machiel.vn@agri.co.za



PO Box 26024, ARCADIA, 0007

2<sup>nd</sup> Floor, Potato House,  
529 Belvedere St, ARCADIA**21 PSETA (PUBLIC SERVICES SECTOR EDUCATION AND TRAINING AUTHORITY)**

Desiree Sipos



(012) 314-7577



(012) 314-7261



Desiree\_s@dpsapwv.gov.za



Private Bag X916, PRETORIA, 0001

Transvaal House, cnr Vermeulen St &  
Van der Walt St, PRETORIA**22 SETASA (SECONDARY AGRICULTURE SECTOR EDUCATION AND TRAINING AUTHORITY)**

Mr. GW Leith



(012) 365-2827



(012) 348-1445



Setasa@mweb.co.za



www.setasa.co.za



Private Bag X20003, GARSFONTEIN, 0042

91 Glenwood Rd, LYNNWOOD GLEN,  
• PTA**23 SERVICES (SERVICES SECTOR EDUCATION AND TRAINING AUTHORITY)**

Merle Clark / Leanne Chetty



(011) 482-1520



(011) 482-2245



MerleC@serviceseta.org.za



PO Box 3322, HOUGHTON, 2040



14 Sherbourne Rd, PARKTOWN

**25 THETA (TOURISM AND HOSPITALITY EDUCATION AND TRAINING AUTHORITY)**

Susan Unsworth



(011) 803-6010



(011) 803-6702



wayneuns@iafrica.com



www.theta.org.za



PO Box 1329, RIVONIA, 2128



HITB 38, Homestead Rd, RIVONIA

26 **TETA (TRANSPORT EDUCATION AND TRAINING AUTHORITY)**



Garry de la Rue



(011) 781-1280



(011) 781-0020



garry@teta26.co.za



PO Box 1283, JOUBERT PARK, 2044

• Private Bag X10016, RANDBURG,  
2125



2<sup>nd</sup> Floor, 344 Pretorius St, RANDBURG

27 **W&RSETA (WHOLESALE AND RETAIL SECTOR EDUCATION AND TRAINING AUTHORITY)**



Mokopi Mokotedi



(012) 346-9370



(012) 8346-9382



mmokotedi@dtss.co.za



www.wrseta.org.za



PO Box 11007, HATFIELD, 0028



cnr Middle & Veale St,  
NIEU MUCKLENEUK

**23. SETA'S CLASSIFICATION CODES / KLASSIFISERINGSKODES**
**01 — FASSET (Financial and Accounting Services SETA)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 01        | 81904              | Investments entities and trusts  |
| 01        | 83110              | Administration of financial markets  |
| 01        | 83120              | Security dealing activities  |
| 01        | 83121              | Stock broking activities   |
| 01        | 83180              | Development corporations and organisations   |
| 01        | 83190              | Activities auxiliary to financial intermediation n.e.c.                              |
| 01        | 88101              | Tax services   |
| 01        | 88102              | Asset portfolio management   |
| 01        | 88103              | Company secretary services   |
| 01        | 88120              | Accounting, bookkeeping and auditing activities: tax consultancy                     |
| 01        | 88121              | Activities of accountants and auditors registered in terms of the public accountants |
| 01        | 88122              | Activities of cost and management accountants  |
| 01        | 88123              | Bookkeeping activities, including relevant data processing and tabulating activities |
| 01        | 88140              | Business and management consultancy activities                                       |
| 01        | 91108              | South African Revenue Services (SARS)  |
| 01        | 9110E              | Department of state expenditure and finance  |

**02 — BANKSETA (Banking Sector Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description                        |
|-----------|--------------------|--|
| 02        | 81110              | Monetary intermediation                          |
| 02        | 81121              | Discount houses and commercial and other banking |
| 02        | 81122              | Building society activities                      |
| 02        | 81900              | Other financial intermediation n.e.c.            |
| 02        | 81910              | Lease financing                                  |
| 02        | 83101              | Securities dealings by banks                     |
| 02        | 83102              | Activities ancillary to financial mediation      |

**03 — CHIETA (Chemical Industries Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 03        | 11600              | Production of organic fertiliser   |
| 03        | 33100              | Manufacture of coke oven products  |
| 03        | 33200              | Petroleum refineries/synthesisers  |
| 03        | 33300              | Processing of nuclear fuel   |
| 03        | 33410              | Manufacture of basic chemicals, except fertilisers and nitrogen compounds  |
| 03        | 33420              | Manufacture of fertilisers and nitrogen compounds  |
| 03        | 33421              | Manufacture raw materials and chemical compounds used in agriculture   |
| 03        | 33430              | Manufacture of plastics in primary form and of synthetic rubber  |
| 03        | 33501              | Chemically-based general household and personal care products  |
| 03        | 33502              | Manufacture, sale and/or distribution of diversity speciality chemicals for industrial use   |
| 03        | 33520              | Manufacture of paints, varnishes and similar coatings, printing ink and mastics  |
| 03        | 33530              | Manufacture of pharmaceuticals, medicinal chemicals and botanical products   |
| 03        | 33541              | Manufacture of soap and other cleaning compounds   |
| 03        | 33592              | Manufacture of explosives and pyrotechnic products   |
| 03        | 34000              | Manufacture of other non-metallic minerals products  |
| 03        | 34110              | Manufacture of glass and glass products  |
| 03        | 34112              | Manufacture of glass containers; glass kitchenware and tableware; scientific and laboratory glassware, clock and watch glasses and other glass products n.e.c. |
| 03        | 36400              | Manufacture of accumulators, primary cells and primary batteries   |
| 03        | 41210              | Manufacture of industrial gases in compressed, liquefied or solid forms  |
| 03        | 61410              | Wholesale trade in solid, liquid and gaseous fuels and related products  |
| 03        | 87140              | Industrial research, e.g. fuel research  |

|   |
|---|
| <b>04 — TEXTILES (Clothing, Footwear and Leather Sector Education and Training Authority)</b> |
|---|

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 04        | 31111              | Preparatory activities in respect of animal fibres, including washing, combing and carding of wool |
| 04        | 31120              | Finishing of textiles  |
| 04        | 31210              | Manufacture of made-up textile articles, except apparel  |
| 04        | 31220              | Manufacture of carpets, rugs and mats  |
| 04        | 31230              | Manufacture of cordage, rope, twine and netting  |
| 04        | 31290              | Manufacture of other textiles n.e.c.   |
| 04        | 31300              | Manufacture of knitted and crocheted fabrics and articles  |
| 04        | 31400              | Manufacture of wearing apparel, except fur apparel   |
| 04        | 31500              | Dressing and dyeing of fur; manufacture of artificial fur; fur apparel and other art               |
| 04        | 31610              | Tanning and dressing of leather  |
| 04        | 31620              | Manufacture of luggage, handbags and the like, saddlery and harness                                |
| 04        | 31700              | Manufacture of footwear  |
| 04        | 31701              | Manufacture of footwear from material other than leather   |
| 04        | 99010              | Washing and (dry-) cleaning of textiles and fur products   |

|  |
|--|
| <b>05 — CETA (Construction Education and Training Authority)</b> |
|--|

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 05        | 32222              | Joinery and wood machining including manufacture and installation of timber and other building fixtures                                    |
| 05        | 32223              | Kitchen cabinet making for customised requirements on-site   |
| 05        | 34211              | Manufacture of tiles and sanitary ware   |
| 05        | 34220              | Manufacture of refractory ceramic products   |
| 05        | 34221              | Installation of refractory ceramic products  |
| 05        | 34231              | Brick-making   |
| 05        | 34250              | Manufacture of articles of concrete, cement and plaster  |
| 05        | 34251              | Manufacture of articles of concrete, cement and plaster including pre-cast building and civil engineering products on-site and off-site    |
| 05        | 34261              | Dimensional stone trades   |
| 05        | 50001              | Contractor development   |
| 05        | 50100              | Site preparation   |
| 05        | 50101              | Excavation: Earth moving and tunnelling  |
| 05        | 50102              | Demolition of buildings and structures   |
| 05        | 50103              | Shoring and piling   |
| 05        | 50201              | Construction management and supervision  |
| 05        | 50202              | Cutting, bending and fixing of reinforcing steel   |
| 05        | 50203              | Manufacture and assembly of building related aluminium components and fixtures, including aluminium fenestration and skylight installation |
| 05        | 50210              | Construction of buildings  |
| 05        | 50211              | Construction of homes  |
| 05        | 50212              | Building construction and project management   |
| 05        | 50213              | Timber construction  |
| 05        | 50219              | Construction of other buildings  |
| 05        | 50220              | Construction of civil engineering structures   |
| 05        | 50221              | Construction and maintenance of water supply, sewage and storm water infrastructure  |
| 05        | 50230              | Construction of other structures   |
| 05        | 50231              | Plant operation  |
| 05        | 50232              | Building installation, services and completion   |
| 05        | 50240              | Construction by specialist trade contractors   |
| 05        | 50241              | Carpentry  |
| 05        | 50242              | Ceiling and partition erection   |
| 05        | 50243              | Conservation, restoration and refurbishment of buildings, structures, etc.   |
| 05        | 50244              | Shuttering   |
| 05        | 50250              | Structural steel and cladding contracting  |
| 05        | 50260              | Construction, maintenance and repair of roads, runways, bridges, tunnels and related structures including draining and road services       |

|    |       |  |
|----|-------|--|
| 05 | 50261 | Road surfacing and repair; hot mix and cold mix asphalt manufacture; and bituminous slurry, bituminous emulsion and modified bituminous binder manufacture |
| 05 | 50310 | Plumbing   |
| 05 | 50330 | Shop-fitting   |
| 05 | 50340 | Bricklaying  |
| 05 | 50350 | Plastering, tiling and paving  |
| 05 | 50360 | Fencing  |
| 05 | 50370 | Glazing  |
| 05 | 50380 | Scaffolding  |
| 05 | 50390 | Other building installation n.e.c.   |
| 05 | 50410 | Painting and decorating  |
| 05 | 50420 | Roofing  |
| 05 | 50430 | Floor covering   |
| 05 | 50490 | Other building completion n.e.c.   |
| 05 | 50491 | Waterproofing contracting  |
| 05 | 88210 | Architectural and engineering activities and related technical consultancy   |
| 05 | 88211 | Consulting engineering activities  |
| 05 | 88212 | Architectural activities   |
| 05 | 88213 | Activities of quantity surveyors   |
| 05 | 88214 | Activities of land surveyors   |
| 05 | 88216 | Activities of non-registered architects, e.g. tracers and draughtsmen of plans for dwellings   |
| 05 | 8821C | Earth crust drilling   |
| 05 | 8821D | Landscape architecture   |
| 05 | 88222 | Testing the strength of concrete   |
| 05 | 88913 | Labour only contracting for building and construction  |
| 05 | 88914 | Sub-contracting for building and construction  |
| 05 | 9130E | Town and regional planning   |

**06 — DIDTETA (Diplomacy, Intelligence, Defence and Trade Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description            |
|-----------|--------------------|--------------------------------------|
| 06        | 91104              | NIA - National Intelligence Agency   |
| 06        | 91105              | SASS - South African Secret Services |
| 06        | 91106              | Department of Foreign Affairs        |
| 06        | 91107              | Department of Trade and Industry     |
| 06        | 9110D              | Department of Defence                |

**07 — ETDP SETA (Education, Training and Development Practices Sector Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 07        | 87110              | General research e.g. CSIR   |
| 07        | 87132              | Research and development   |
| 07        | 92001              | Pre-primary education and activities of after-school centres   |
| 07        | 92002              | Primary and secondary education  |
| 07        | 92004              | Education by technical colleges and technical institutions   |
| 07        | 92005              | Education by technikons  |
| 07        | 92006              | Education by teachers' training colleges of education for further training   |
| 07        | 92007              | Education by universities  |
| 07        | 92008              | Education by correspondence and private vocational colleges  |
| 07        | 92009              | Other educational services - own account teachers, motor vehicle driving schools/tutors and music, dancing and other art schools, etc. |
| 07        | 9200A              | NGO's involved in education  |
| 07        | 92010              | Examination and assessment bodies  |
| 07        | 95121              | Professional organisations in education  |
| 07        | 95200              | Activities of trade unions   |
| 07        | 95920              | Activities of political organisations  |
| 07        | 96310              | Library and archives activities  |
| 07        | 96311              | Provision and operation of libraries of all kinds  |

**08 — ESETA (Energy Sector Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description   |
|-----------|--------------------|---|
| 08        | 41111              | Generation of energy  |
| 08        | 41112              | Distribution of purchased electric energy only  |
| 08        | 41114              | Generation of renewable energy  |
| 08        | 41115              | Transmission of energy  |
| 08        | 41116              | Project management, maintenance and operation of electrical generation, transmission and distribution, plants, networks and systems |
| 08        | 41118              | Marketing of electricity  |
| 08        | 41200              | Manufacture of gas; distribution of gaseous fuels through mains   |
| 08        | 50222              | Construction of pylons for electric transmission lines  |
| 08        | 50320              | Electrical contracting  |
| 08        | 87141              | Industrial research for electrical energy   |

**09 — FOODBEV (Food and Beverages Manufacturing, Industry Sector Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 09        | 30100              | Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats  |
| 09        | 30110              | Production, processing and preserving of meat and meat products  |
| 09        | 30112              | Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones, etc.)  |
| 09        | 30113              | Production of lard and other edible fats   |
| 09        | 30120              | Processing and preserving of fish and fish products  |
| 09        | 30121              | Manufacture of canned, preserved and processed fish, crustaceans and similar foods (except soups)  |
| 09        | 30130              | Processing and preserving of fruit and vegetables  |
| 09        | 30131              | Manufacture of canned, preserved, processed and dehydrated fruit and vegetables (except soups), including fruit juices, juice extracts and potato flour meal |
| 09        | 30140              | Manufacture of vegetable and animal oils and fats  |
| 09        | 30141              | Manufacture of crude oil and oilseed cake and meal   |
| 09        | 30142              | Manufacture of compound cooking fats, margarine and edible oils  |
| 09        | 30200              | Manufacture of dairy products  |
| 09        | 30201              | Processing of fresh milk (pasteurising, homogenising, sterilising and vitaminising)  |
| 09        | 30202              | Manufacture of butter and cheese   |
| 09        | 30203              | Manufacture of ice cream and other edible ice, whether of not containing cream or chocolate  |
| 09        | 30204              | Manufacture of milk powder, condensed milk and other milk products, e.g. ghee  |
| 09        | 30312              | Manufacture of breakfast foods   |
| 09        | 30401              | Food preparation   |
| 09        | 30410              | Manufacture of bakery products   |
| 09        | 30430              | Manufacture of cocoa, chocolate and sugar confectionery  |
| 09        | 30440              | Manufacture of macaroni, noodles, couscous and similar farinaceous products  |
| 09        | 30490              | Manufacture of other food products n.e.c.  |
| 09        | 30491              | Manufacture of coffee, coffee substitutes and tea  |
| 09        | 30492              | Manufacture of nut foods   |
| 09        | 30499              | Manufacture of spices, condiments, vinegar, yeast, egg products, soups and other food products n.e.c.  |
| 09        | 30500              | Manufacture of beverages   |
| 09        | 30510              | Distilling, rectifying and blending of spirits; ethel alcohol production from fermented materials; manufacture of wine                                       |
| 09        | 30520              | Manufacture of beer and other malt liquors and malt  |
| 09        | 30521              | Breweries, except sorghum beer breweries   |
| 09        | 30522              | Sorghum beer breweries   |
| 09        | 30523              | Manufacture of malt  |
| 09        | 30530              | Manufacture of soft drinks; production of mineral waters   |
| 09        | 30600              | Manufacture of tobacco products  |

|  |
|--|
| <b>10 — FIETA (Forest Industries Education and Training Authority)</b> |
|--|

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>  |
|------------------|---------------------------|---|
| 10               | 12101                     | Establishment   |
| 10               | 12102                     | Re-establishment  |
| 10               | 12103                     | Maintenance   |
| 10               | 12104                     | Fire protection, fire suppression, fire prevention  |
| 10               | 12105                     | Forest conservation   |
| 10               | 12106                     | Forest protection   |
| 10               | 12107                     | Forest management   |
| 10               | 12108                     | Forestry and tree nurseries   |
| 10               | 12201                     | Harvesting  |
| 10               | 12202                     | Road construction and maintenance   |
| 10               | 12203                     | Transport (short haul and long haul)  |
| 10               | 32101                     | Saw-milling and preserving of timber  |
| 10               | 32102                     | Saw doctoring   |
| 10               | 32103                     | Wet milling   |
| 10               | 32104                     | Lumber drying   |
| 10               | 32105                     | Lumber grading  |
| 10               | 32106                     | Dry milling   |
| 10               | 32107                     | Finger jointing and laminating  |
| 10               | 32108                     | Mill maintenance  |
| 10               | 32110                     | Charcoal  |
| 10               | 32111                     | Wattle extract manufacturing  |
| 10               | 32210                     | Manufacture of veneer sheets; manufacture of plywood, laminated board, particle board another panels and boards |
| 10               | 32211                     | Fibreboard and chipboard products   |
| 10               | 32220                     | Manufacture of builders' carpentry and joinery  |
| 10               | 32221                     | Truss manufacturing   |
| 10               | 32291                     | Coffins (excluding the manufacture of coffins by funeral undertakers)   |
| 10               | 32293                     | Match manufacturing   |
| 10               | 32294                     | Pallets and bulk bins   |
| 10               | 32299                     | Other articles of wood, cork, straw and plaiting materials, including woodcarving and woodturning               |
| 10               | 32310                     | Manufacture of pulp, paper and paperboard   |
| 10               | 39103                     | Manufacture of furniture made predominantly of materials other than metal, plastic or concrete                  |
| 10               | 39105                     | Furnishing of ships   |
| 10               | 39106                     | Cane furniture  |
| 10               | 39107                     | Bedding   |
| 10               | 39108                     | Curtaining  |
| 10               | 39110                     | Caravan furniture   |
| 10               | 87144                     | Forest research   |

|   |
|---|
| <b>11 — HWSETA (Health and Welfare Sector Education and Training Authority)</b> |
|---|

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>   |
|------------------|---------------------------|--|
| 11               | 33531                     | Traditional healing services   |
| 11               | 37410                     | Manufacture of medical and surgical equipment and orthopaedic appliances                   |
| 11               | 37411                     | Orthopaedic appliances   |
| 11               | 62312                     | Retail of prescribed medicines and pharmaceutical products by registered/licensed pharmacy |
| 11               | 82132                     | Medical aid schemes  |
| 11               | 87000                     | Research and development   |
| 11               | 87130                     | Medical and veterinary research  |
| 11               | 87131                     | SA medical research council  |
| 11               | 87200                     | Research and experimental development on social sciences and humanities                    |
| 11               | 88221                     | Biomedical engineering   |
| 11               | 88915                     | Health professionals employment agencies   |
| 11               | 93101                     | Universities, specialist pharmaceutical and drug information services                      |
| 11               | 93102                     | Public and private rehabilitation  |

|    |       |   |
|----|-------|---|
| 11 | 93103 | Other services including local government, mines and industry |
| 11 | 93104 | Ancillary health care services                                |
| 11 | 93105 | Residential care facilities                                   |
| 11 | 93106 | Rehabilitation services                                       |
| 11 | 93107 | Environmental and occupational health and safety services     |
| 11 | 93108 | Health maintenance organisations                              |
| 11 | 93110 | Hospital activities   |
| 11 | 9311A | Defence force hospitals                                       |
| 11 | 9311B | Private hospitals   |
| 11 | 9311C | Mine hospitals  |
| 11 | 9311D | Company owned hospitals                                       |
| 11 | 9311E | Hospice care facilities                                       |
| 11 | 9312A | Public sector doctors   |
| 11 | 9312B | Private sector doctors  |
| 11 | 9312C | General and specialist practice                               |
| 11 | 9312D | Industry based doctors  |
| 11 | 9312E | Doctors in charitable organisations                           |
| 11 | 9312F | Paediatrics   |
| 11 | 9312G | Public service dentists                                       |
| 11 | 9312H | Private sector dentists                                       |
| 11 | 9312I | Oral hygienists   |
| 11 | 9312J | Dental therapists   |
| 11 | 9312K | Dental laboratories   |
| 11 | 93190 | Other human health activities                                 |
| 11 | 93192 | Clinics and related health care services                      |
| 11 | 93193 | Nursing services  |
| 11 | 93199 | Other health services   |
| 11 | 9319A | Public sector emergency services                              |
| 11 | 9319C | State services  |
| 11 | 9319D | Public hospitals and clinics                                  |
| 11 | 9319E | Community services  |
| 11 | 9319F | Private hospitals and clinics                                 |
| 11 | 9319M | Optical and optometry services                                |
| 11 | 9319N | Dietetics and nutritional services                            |
| 11 | 9319O | Hearing and audiometric services                              |
| 11 | 9319P | Complementary health services                                 |
| 11 | 9319Q | Laboratory services   |
| 11 | 9319S | Ambulance services  |
| 11 | 9319T | Blood transfusion   |
| 11 | 9319U | Psychological and psychometric testing                        |
| 11 | 93200 | Veterinary activities   |
| 11 | 93300 | Social work activities  |
| 11 | 93301 | Public sector   |
| 11 | 93302 | Hospices  |
| 11 | 93303 | Development and social services                               |
| 11 | 9391W | NGO's involved in health work                                 |
| 11 | 94000 | Other community, social and personal service activities       |

**12 — ISETT (Information Systems, Electronics and Telecommunication Technologies)**

| SETA Code | Chamber (SIC) code | Main Activity Description                |
|-----------|--------------------|--|
| 12        | 75200              | Telecommunication                        |
| 12        | 75201              | Telegraph                                |
| 12        | 75202              | Television and radio signal distribution |
| 12        | 75203              | Cable TV services                        |
| 12        | 75204              | Telephone                                |

|    |       |   |
|----|-------|---|
| 12 | 75205 | Radiotelephone  |
| 12 | 86001 | Pre-packed software   |
| 12 | 86002 | Computer integrated design  |
| 12 | 86003 | Computer facilities management  |
| 12 | 86004 | Computer maintenance and repairs  |
| 12 | 86005 | Computer rental and leasing   |
| 12 | 86006 | Computer programming  |
| 12 | 86007 | Computer related activities   |
| 12 | 86008 | Call centre and customer relationship management system development                               |
| 12 | 87142 | Research and development of electronic equipment and systems                                      |
| 12 | 87143 | Import and product integration of pre-manufactured electronic IT and telecommunications equipment |
| 12 | 96131 | Providing radio and television transmission signals   |

**13 — INSETA (Insurance Sector Education and Training Authority)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>                                 |
|------------------|---------------------------|--|
| 13               | 81901                     | Unit trusts  |
| 13               | 81902                     | Risk management  |
| 13               | 82100                     | Insurance and pension funding, except compulsory social security |
| 13               | 82110                     | Life insurance   |
| 13               | 82120                     | Pension funding  |
| 13               | 82131                     | Health care benefits administration                              |
| 13               | 82191                     | Short term insurance   |
| 13               | 82192                     | Funeral insurance  |
| 13               | 82193                     | Reinsurance  |
| 13               | 83000                     | Activities auxiliary to financial intermediation                 |

**14 — LGWSETA (Local Government, Water and related Services Sector Education and Training Authority)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>  |
|------------------|---------------------------|---|
| 14               | 30101                     | Production, processing and preservation of meat products by local governments               |
| 14               | 41110                     | Production, collection and distribution of electricity                                      |
| 14               | 41117                     | Generation of electric energy by local government   |
| 14               | 41300                     | Steam and hot water supply  |
| 14               | 42000                     | Collection, purification and distribution of water  |
| 14               | 50223                     | Construction of pylons for electric transmission lines by local governments                 |
| 14               | 62520                     | Retail trade via stalls and markets   |
| 14               | 71213                     | Urban, suburban and inter-urban bus and coach passenger lines, operated by local government |
| 14               | 71220                     | Other non-scheduled passenger land transport  |
| 14               | 74132                     | Salvaging of distressed vessels and cargoes   |
| 14               | 74133                     | Maintenance and operation of harbour works, pilotage, lighthouses, etc.                     |
| 14               | 74134                     | Operation of airports, flying fields and air navigation facilities                          |
| 14               | 88217                     | Roads   |
| 14               | 88218                     | Municipal public works functions (specifically assigned)                                    |
| 14               | 88219                     | Municipal fencing and fences  |
| 14               | 8821A                     | Municipal roads   |
| 14               | 8821B                     | Street lighting   |
| 14               | 88930                     | Building and industrial plant cleaning activities   |
| 14               | 91200                     | Regional services council activities  |
| 14               | 91300                     | Local authority activities  |
| 14               | 91301                     | Metro police  |
| 14               | 91302                     | Traffic management / law enforcement  |
| 14               | 91303                     | Air pollution   |
| 14               | 91304                     | Municipal planning  |
| 14               | 91305                     | Trading regulations   |
| 14               | 91306                     | Billboards and the display of advertisements in public places                               |
| 14               | 91307                     | Control of public nuisances   |

|    |       |  |
|----|-------|--|
| 14 | 91308 | Control of undertakings that sell liquor to the public   |
| 14 | 91309 | Licensing of dogs  |
| 14 | 9130A | Licensing and control of undertakings that sell food to the public                             |
| 14 | 9130B | Noise pollution  |
| 14 | 9130C | Street trading   |
| 14 | 9130F | Land use planning  |
| 14 | 9200B | Pre-primary education and activities of after school centres by local authorities              |
| 14 | 93304 | Social work in local governments   |
| 14 | 94001 | Refuse and sanitation  |
| 14 | 94002 | Health and community services  |
| 14 | 94003 | Water and sanitation services (portable water supply, domestic waste water and sewage systems) |
| 14 | 94005 | Other community work in local governments  |
| 14 | 96001 | Recreational, cultural and sporting activities by local governments                            |
| 14 | 96191 | Beaches and amusement facilities and fairs   |
| 14 | 96192 | Pounds   |
| 14 | 96193 | Public places  |
| 14 | 96313 | Provision and operation of libraries of all kinds by local governments                         |
| 14 | 96321 | Museum activities and preservation of historical sites and buildings by local governments      |
| 14 | 96331 | Parks and gardens  |
| 14 | 96332 | Zoos   |
| 14 | 96414 | Local sports facilities  |
| 14 | 96493 | Municipal parks  |
| 14 | 99001 | Building regulations   |
| 14 | 99031 | Cemeteries   |
| 14 | 99032 | Facilities for the accommodation, car and burial of animals                                    |

**15 — MAPPP (Media, Advertising, Publishing, Printing and Packaging)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>   |
|------------------|---------------------------|--|
| 15               | 09003                     | Production of craft art  |
| 15               | 09004                     | Production of traditional art  |
| 15               | 09005                     | Production of designer goods   |
| 15               | 09006                     | Production of functional wares   |
| 15               | 09007                     | Production of souvenirs  |
| 15               | 32320                     | Manufacture of corrugated paper and paperboard and of containers of paper and paperboard |
| 15               | 32322                     | Manufacture of containers of paper and paperboard  |
| 15               | 32391                     | Stationery   |
| 15               | 32392                     | Books and stationery   |
| 15               | 32393                     | Printing and embossing of stationery and labels  |
| 15               | 32410                     | Publishing of books, brochures, musical books and other publications                     |
| 15               | 32420                     | Publishing of newspapers, journals and periodicals                                       |
| 15               | 32430                     | Publishing of recorded media   |
| 15               | 32490                     | Other publishing   |
| 15               | 32510                     | Printing   |
| 15               | 32520                     | Service activities related to printing   |
| 15               | 32600                     | Reproduction of recorded media   |
| 15               | 35591                     | Manufacture of metal containers, e.g. cans and tins                                      |
| 15               | 36504                     | Design, manufacture and display of laminated signs and advertising displays              |
| 15               | 88310                     | Advertising  |
| 15               | 88311                     | Activities of advertising agents   |
| 15               | 88313                     | Commercial design  |
| 15               | 88940                     | Photographic activities  |
| 15               | 88950                     | Packaging activities   |
| 15               | 88993                     | Stenographic, duplicating, addressing, mailing list and similar activities               |
| 15               | 8899B                     | Duplicating / photocopying in copy shops   |
| 15               | 96110                     | Motion picture and video production and distribution                                     |

|    |       |   |
|----|-------|---|
| 15 | 96112 | Related activities - film and tape renting to other industries, booking, delivery and storage |
| 15 | 96113 | Film and video reproduction   |
| 15 | 96123 | Bioscope cafes  |
| 15 | 96132 | Production and broadcast of radio and television broadcast content                            |
| 15 | 96140 | Dramatic arts, music and other arts activities  |
| 15 | 96141 | Activities of artists and entertainers  |
| 15 | 96142 | Activities of theatre and entertainment technicians   |
| 15 | 96143 | Production of 'live' theatrical and artistic events   |
| 15 | 96144 | Activities of arts councils and other related institutions                                    |
| 15 | 96190 | Other entertainment activities n.e.c.   |
| 15 | 96200 | News agency activities  |
| 15 | 96492 | Activities of casting for motion pictures, television and theatre productions                 |

**16 — MQA (Mining Qualifications Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description   |
|-----------|--------------------|---|
| 16        | 21000              | Mining of coal and lignite  |
| 16        | 22100              | Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction except surveying |
| 16        | 23000              | Mining of gold and uranium ore  |
| 16        | 23001              | Thin tabular operations   |
| 16        | 23002              | Thick tabular operations  |
| 16        | 23003              | Massive mining operations   |
| 16        | 24000              | Mining of metal ores, except gold and uranium   |
| 16        | 24100              | Mining of iron ore  |
| 16        | 24200              | Mining of non-ferrous metal ores, except gold and uranium   |
| 16        | 25000              | Other mining and quarrying  |
| 16        | 25101              | Quarrying/dimension stone operations  |
| 16        | 25102              | Open cast/strip mining operations   |
| 16        | 25103              | Open pit operations   |
| 16        | 25201              | Marine mining operations  |
| 16        | 25202              | Coastal mining operations   |
| 16        | 25320              | Extraction and evaporation of salt  |
| 16        | 25391              | Mining of precious and semi-precious stones, except diamonds  |
| 16        | 29000              | Service activities incidental to mining of minerals   |
| 16        | 34240              | Manufacture of cement, lime and plaster   |
| 16        | 39210              | Manufacture of jewellery and related articles   |
| 16        | 39211              | Jewellery and related articles composed of precious metals, precious and semi-precious stones and pearls                |
| 16        | 39219              | Other precious and semi precious stone cutting and polishing  |

**17 — MERSETA ( Manufacturing, Engineering and Related Services Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 17        | 33711              | Manufacture of tyres and tubes   |
| 17        | 33712              | Rebuilding and re-threading of tyres   |
| 17        | 33790              | Manufacture of other rubber products   |
| 17        | 33791              | Calendaring  |
| 17        | 33792              | Compounding  |
| 17        | 33801              | Injection moulding   |
| 17        | 33802              | Blow moulding  |
| 17        | 33803              | Extrusion  |
| 17        | 33804              | Plastics processes   |
| 17        | 35101              | Basic iron and steel industries, except steel pipe and tube mills            |
| 17        | 35102              | Steel pipe and tube mills  |
| 17        | 35201              | Refining or precious metals, e.g. gold, silver, platinum                     |
| 17        | 35202              | Manufacture of primary non-ferrous metal products, excluding precious metals |
| 17        | 35310              | Casting of iron and steel  |

|    |       |   |
|----|-------|---|
| 17 | 35320 | Casting of non-ferrous metals   |
| 17 | 35411 | Manufacture of metal structures or parts thereof  |
| 17 | 35419 | Other structural metal products, e.g. metal doors, windows and gates  |
| 17 | 35420 | Manufacture of tanks, reservoirs and similar containers of metal  |
| 17 | 35430 | Manufacture of steam generators, except central heating hot water boilers   |
| 17 | 35510 | Forging, pressing, stamping and roll-forming of metal; powder metallurgy  |
| 17 | 35520 | Treatment and coating of metals; general mechanical engineering on a fee or contract  |
| 17 | 35521 | Treating and coating of metals  |
| 17 | 35522 | General mechanical engineering on a fee or contract basis   |
| 17 | 35530 | Manufacture of cutlery, hand tools and general hardware   |
| 17 | 35592 | Manufacture of cables and wire products   |
| 17 | 35593 | Manufacture of springs (all types)  |
| 17 | 35594 | Manufacture of metal fasteners  |
| 17 | 35599 | Manufacture of other metal products n.e.c.  |
| 17 | 35610 | Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engine  |
| 17 | 35620 | Manufacture of pumps, compressors, taps and valves  |
| 17 | 35630 | Manufacture of bearings, gears, gearing and driving elements  |
| 17 | 35640 | Manufacture of ovens, furnaces and furnace burners  |
| 17 | 35650 | Manufacture of lifting and handling equipment   |
| 17 | 35690 | Manufacture of other general purpose machinery  |
| 17 | 35691 | Air conditioning and refrigeration equipment, and its design and installation   |
| 17 | 35710 | Manufacture of agricultural and forestry machinery  |
| 17 | 35720 | Manufacture of machine tools  |
| 17 | 35730 | Manufacture of machinery for metallurgy   |
| 17 | 35740 | Manufacture of machinery for mining, quarrying and construction   |
| 17 | 35750 | Manufacture of machinery for food, beverage and tobacco processing  |
| 17 | 35760 | Manufacture of machinery for textile, apparel and leather production  |
| 17 | 35770 | Manufacture of weapons and ammunition   |
| 17 | 35780 | Manufacture and installation of pneumatic and hydraulic systems   |
| 17 | 35800 | Manufacture of household appliances n.e.c.  |
| 17 | 35900 | Manufacture of office, accounting and computing machinery   |
| 17 | 36100 | Manufacture of electric motors, generators and transformers   |
| 17 | 36200 | Manufacture of electricity distribution and control apparatus   |
| 17 | 36300 | Manufacture of insulated wire and cable   |
| 17 | 36501 | Manufacture of electric bulbs and fluorescent tubes   |
| 17 | 36502 | Manufacture of laminated signs and advertising displays   |
| 17 | 36600 | Manufacture of other electrical equipment n.e.c.  |
| 17 | 37100 | Manufacture of electronic valves and tubes and other electronic components  |
| 17 | 37200 | Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy   |
| 17 | 37300 | Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods                                     |
| 17 | 37420 | Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes except industrial process control equipment |
| 17 | 37430 | Manufacture of industrial process control equipment   |
| 17 | 37500 | Manufacture of optical instruments and photographic equipment   |
| 17 | 38000 | Manufacture of transport equipment  |
| 17 | 38100 | Manufacture of motor vehicles   |
| 17 | 38101 | Manufacture and assembly of motor vehicles  |
| 17 | 38200 | Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers   |
| 17 | 38300 | Manufacture of parts and accessories for motor vehicles and their engines   |
| 17 | 38301 | Manufacture of radiators  |
| 17 | 38302 | Activities of specialised automotive engineering workshops working primarily for the motor trade  |
| 17 | 38309 | Manufacture of other motor vehicle parts and accessories  |
| 17 | 38410 | Building and repairing of ships   |
| 17 | 38420 | Building and repairing of pleasure and sporting boats   |
| 17 | 38500 | Manufacture of railway and tramway locomotives and rolling stock  |
| 17 | 38600 | Manufacture of aircraft and spacecraft  |

|    |       |   |
|----|-------|---|
| 17 | 38710 | Manufacture of motor cycles   |
| 17 | 38720 | Manufacture of bicycles and invalid carriages                               |
| 17 | 38790 | Manufacture of other transport equipment n.e.c                              |
| 17 | 39001 | Rotational moulding   |
| 17 | 39002 | Dip coating   |
| 17 | 39003 | Compression moulding  |
| 17 | 39004 | Cast moulding   |
| 17 | 39101 | Manufacture of furniture made predominantly of metal                        |
| 17 | 39102 | Manufacture of furniture made predominantly of plastic materials            |
| 17 | 39521 | Recycling of plastic materials  |
| 17 | 61400 | Wholesale trade in non-agricultural intermediate products, waste and scrap  |
| 17 | 61490 | Wholesale trade in other intermediate products, waste and scrap             |
| 17 | 63121 | Retail sale of new motor vehicles   |
| 17 | 63201 | General repairs   |
| 17 | 63202 | Electrical repairs  |
| 17 | 63203 | Radiator repairs  |
| 17 | 63204 | Body repairs  |
| 17 | 63205 | Sale, service, fitting, maintenance and repair of new and used cars         |
| 17 | 63209 | Other maintenance and repairs n.e.c   |
| 17 | 63312 | Sale, service and fitting of car accessories                                |
| 17 | 63313 | Sale of used parts and accessories from metal scrap-yards                   |
| 17 | 63314 | Sale fitting and service of new and used tyres                              |
| 17 | 63320 | Sal of used parts and accessories   |
| 17 | 63402 | Sale, service, fitting, maintenance and repair of new and used motor cycles |
| 17 | 63500 | Retail sale of automotive fuel  |
| 17 | 88201 | Precision engineering   |

**19 — POSLECSSETA (Police, Private Security, Legal and Correctional Services SETA)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>      |
|------------------|---------------------------|---------------------------------------|
| 19               | 88110                     | Legal activities                      |
| 19               | 88920                     | Investigation and security activities |
| 19               | 9110A                     | Policing                              |
| 19               | 9110B                     | Correctional services                 |
| 19               | 9110C                     | Justice                               |

**20 — PAETA (Primary Agriculture Education and Training Authority)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b>   |
|------------------|---------------------------|--|
| 20               | 11110                     | Growing of cereals and other crops n.e.c.  |
| 20               | 11120                     | Growing of vegetables, horticultural specialiti4s and nursery products           |
| 20               | 11130                     | Growing of fruit, nuts, beverage and spice crops                                 |
| 20               | 11210                     | Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming |
| 20               | 11300                     | Growing of crops combined with farming of animals (mixed farming)                |
| 20               | 11400                     | Agricultural and animal husbandry services, except veterinary activities         |
| 20               | 12109                     | Growing of trees as second crop by farmers                                       |
| 20               | 13000                     | Fishing, operation of fish hatcheries and fish farms                             |
| 20               | 87120                     | Agricultural and livestock research  |

**21 — PSETA (Public Service Sector Education and Training Authority)**

| <b>SETA Code</b> | <b>Chamber (SIC) code</b> | <b>Main Activity Description</b> |
|------------------|---------------------------|----------------------------------|
| 21               | 91101                     | Government departments           |
| 21               | 91102                     | Provincial administrations       |
| 21               | 9110F                     | Parastatals n.e.c.               |

**22 — SETASA (Sector Education and Training Authority for Secondary Agriculture)**

| SETA Code | Chamber (SIC) code | Main Activity Description   |
|-----------|--------------------|---|
| 22        | 11140              | Seed production and marketing   |
| 22        | 11220              | Other animal farming; production of animal products n.e.c.  |
| 22        | 30111              | Slaughtering, dressing and packing of livestock, including poultry and small game for meat                        |
| 22        | 30114              | Poultry and egg production  |
| 22        | 30115              | Production, sale and marketing of agricultural by-products (e.g. bones, hides)                                    |
| 22        | 3011B              | Grading, ginning and packaging of wool and cotton raw material  |
| 22        | 30132              | Fruit packed in cartons, fruit juice concentrate drummed and fruit juice in container ready for human consumption |
| 22        | 30300              | Manufacture of grain mill products, starches and starch products and prepared animal feeds                        |
| 22        | 30311              | Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues           |
| 22        | 30313              | Handling and storage of grain   |
| 22        | 30330              | Manufacture of prepared animal feeds  |
| 22        | 30331              | Manufacture of pet foods  |
| 22        | 30332              | Manufacture of starches and starch products   |
| 22        | 30420              | Manufacture of sugar, including golden syrup and castor sugar   |
| 22        | 30493              | Growing and marketing of coffee and tea   |
| 22        | 61210              | Wholesale trade in agricultural raw materials and livestock   |
| 22        | 61502              | Wholesale and retail trade in agricultural machinery  |
| 22        | 62111              | Sale and distribution of agricultural raw materials and other farming inputs                                      |
| 22        | 62208              | Processing and despatching of tobacco   |
| 22        | 74136              | Transport of livestock as supporting activity   |
| 22        | 99003              | Pest control  |

**23 — SERVICES (Services Sector Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 23        | 09001              | Marketing services   |
| 23        | 09002              | Marketing communications   |
| 23        | 34260              | Cutting, shaping and finishing of stone  |
| 23        | 50500              | Renting of construction or demolition equipment with operators                 |
| 23        | 75110              | National postal activities   |
| 23        | 75111              | Banking via post office  |
| 23        | 84000              | Real estate activities   |
| 23        | 84100              | Real estate activities with own or leased property                             |
| 23        | 84200              | Real estate activities on a fee or contract basis                              |
| 23        | 85000              | Renting of machinery and equipment, without operator of personal and household |
| 23        | 85200              | Renting of machinery and equipment   |
| 23        | 85300              | Renting of personal and household goods n.e.c.                                 |
| 23        | 88000              | Other business activities  |
| 23        | 88130              | Market research and public opinion polling                                     |
| 23        | 88141              | General consulting services  |
| 23        | 88900              | Business activities n.e.c.   |
| 23        | 88910              | Labour recruitment and provision of staff                                      |
| 23        | 95120              | Activities of professional organisations                                       |
| 23        | 96490              | Other recreational activities  |
| 23        | 99000              | Other service activities   |
| 23        | 99002              | General cleaning   |
| 23        | 99022              | Ladies' hairdressing   |
| 23        | 99023              | Men's and ladies' hairdressing   |
| 23        | 99024              | Beauty treatment   |
| 23        | 99030              | Funeral and related activities   |
| 23        | 99033              | Coffin making by funeral enterprises   |
| 23        | 99034              | Manufacture of funeral and tombstones  |
| 23        | 99090              | Other service activities n.e.c.  |

**25 — THETA (Tourism and Hospitality Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 25        | 11520              | Hunting and trapping, including related services   |
| 25        | 64101              | Hotels, motels, boatels and inns registered with the SA tourism board  |
| 25        | 64102              | Caravan parks and camping sites  |
| 25        | 64103              | Guest houses and guest farms   |
| 25        | 64104              | Hotels, motels, boatels and inns not registered with the SA tourism board  |
| 25        | 64105              | Bed and breakfast  |
| 25        | 64201              | Restaurants or tea-rooms with liquor licence   |
| 25        | 64202              | Restaurants or tea-rooms without liquor licence  |
| 25        | 64203              | Take-away counters   |
| 25        | 64204              | Caterers   |
| 25        | 64205              | Take-away restaurants  |
| 25        | 64206              | Fast food establishments   |
| 25        | 64209              | Other catering service n.e.c.  |
| 25        | 71222              | Safaris and sightseeing bus tours  |
| 25        | 73002              | Inbound international flights  |
| 25        | 74140              | Travel agency and related activities   |
| 25        | 84111              | Time sharing   |
| 25        | 85110              | Renting of land transport equipment  |
| 25        | 8899A              | Event and conference management  |
| 25        | 96000              | Recreational, cultural and sporting activities   |
| 25        | 96195              | Operation and management of convention centres   |
| 25        | 96320              | Museum activities and preservation of historical sites and buildings   |
| 25        | 96322              | Provision and operation of monuments and historical sites  |
| 25        | 96333              | Game parks   |
| 25        | 96334              | Activities of conservation bodies  |
| 25        | 96410              | Sporting activities  |
| 25        | 96411              | Operation of sporting facilities and clubs   |
| 25        | 96412              | Operation of sport and games schools   |
| 25        | 96413              | Promotion of sporting events and activities  |
| 25        | 96415              | Operation of horse racing events and clubs   |
| 25        | 96491              | Operation and management of recreation parks and beaches, fairs and shows of a recreational nature and recreational transport activities |
| 25        | 96494              | Gambling, licensed casinos and the national lottery  |

**26 — TETA (Transport Education and Training Authority)**

| SETA Code | Chamber (SIC) code | Main Activity Description                                     |
|-----------|--------------------|---|
| 26        | 13100              | Ocean and coastal fishing                                     |
| 26        | 71112              | Railway commuter services                                     |
| 26        | 71200              | Other land transport  |
| 26        | 71211              | Urban, suburban and inter-urban bus and coach passenger lines |
| 26        | 71212              | School buses  |
| 26        | 71221              | Taxis   |
| 26        | 71230              | Freight transport by road                                     |
| 26        | 71232              | Freight forwarding and clearing                               |
| 26        | 71300              | Transport via pipelines                                       |
| 26        | 72000              | Water transport   |
| 26        | 72111              | Coastal shipping  |
| 26        | 72112              | Ocean shipping  |
| 26        | 72200              | Inland water transport  |
| 26        | 73000              | Air transport   |
| 26        | 73001              | Civil aviation  |
| 26        | 74110              | Cargo handling  |
| 26        | 74120              | Storage and warehousing                                       |
| 26        | 94004              | Waste management  |

## 27 — W&amp;RSETA (Wholesale &amp; Retail Sector Education and Training Authority)

| SETA Code | Chamber (SIC) code | Main Activity Description  |
|-----------|--------------------|--|
| 27        | 61000              | Wholesale and commission trade, except of motor vehicles and motor cycles                                  |
| 27        | 61100              | Wholesale trade on a fee or contract basis   |
| 27        | 61220              | Wholesale trade in food, beverages and tobacco   |
| 27        | 61310              | Wholesale trade in textiles, clothing and footwear   |
| 27        | 61391              | Wholesale trade in household furniture requisites and appliances   |
| 27        | 61392              | Wholesale trade in books and stationery  |
| 27        | 61393              | Wholesale trade in precious stones, jewellery and silverware   |
| 27        | 61394              | Wholesale trade in pharmaceuticals, toiletries and medical equipment                                       |
| 27        | 61420              | Wholesale trade in metal and metal ores  |
| 27        | 61430              | Wholesale trade in construction materials, hardware, plumbing and heating equipment                        |
| 27        | 61501              | Office machinery and equipment including computers   |
| 27        | 61509              | Other machinery  |
| 27        | 61901              | General wholesale trade  |
| 27        | 61909              | Other wholesale trade n.e.c.   |
| 27        | 62000              | Retail, trade, except of motor vehicles and motor cycles; repair of personal and household goods           |
| 27        | 62110              | Retail trade in non-specialised stores with food, beverages and tobacco predominating                      |
| 27        | 62190              | Other retail trade in non-specialised stores   |
| 27        | 62201              | Retail trade in fresh fruit and vegetables   |
| 27        | 62202              | Retail trade in meat and meat products   |
| 27        | 62203              | Retail trade in bakery products  |
| 27        | 62204              | Retail trade in beverages (bottle stores)  |
| 27        | 62209              | Other retail trade in food, beverages and tobacco n.e.c.   |
| 27        | 62311              | Retail of non-prescribed medicines and pharmaceutical products other than by pharmacists                   |
| 27        | 62321              | Retail trade in men's and boys' clothing   |
| 27        | 62322              | Retail trade in ladies' and girls' clothing  |
| 27        | 62323              | Retail trade by general outfitters and by dealers in piece goods, textiles, leather and travel accessories |
| 27        | 62324              | Retail trade in shoes  |
| 27        | 62330              | Retail trade in household furniture appliances, articles and equipment                                     |
| 27        | 62340              | Retail trade in hardware, paints and glass   |
| 27        | 62391              | Retail trade in reading matter and stationery  |
| 27        | 62392              | Retail trade in jewellery, watches and clocks  |
| 27        | 62393              | Retail trade in sports goods and entertainment requisites  |
| 27        | 62399              | Retail trade by other specialised stores   |
| 27        | 62400              | Retail trade in second-hand goods in stores  |
| 27        | 63122              | Retail sale of used motor vehicles   |
| 27        | 63310              | Sale of new parts and accessories  |
| 27        | 63311              | Sale of tyres  |

## EXAMPLES OF FORMS / VOORBEELDE VAN VORMS

### 1. IRP 130 APPLICATION FOR REGISTRATION AS A CREATOR / AANSOEK VIR REGISTRASIE AS 'N SKEPPER



South African Revenue Service  
Suid-Afrikaanse Inkomstediens

**IRP 130**

EMPLOYEES TAX WERKNEMERSBELASTING

#### APPLICATION FOR REGISTRATION OF CREATOR IF NOT REGISTERED FOR EMPLOYEES TAX AANSOEK VIR REGISTRASIE VAN SKEPPER INDIEN NIE GEREGISTREER VIR WERKNEMERSBELASTING NIE

FOR OFFICIAL USE:  
VIR AMPTELIKE GEBRUIK:

Reference number  
Verwysingsnommer

NAME OF CREATOR  
NAAM VAN SKEPPER

CREATOR ADDRESS  
SKEPPER SE ADRES

POSTAL CODE  
POSKODE

Contact person  
Kontak persoon

Telephone number  
Telefoon nommer

Tel number (alternative)  
Tel nommer (alternatief)

Signature  
Handtekening

Date  
Datum



## 2. IRP 5 EXAMPLE / IRP 5 VOORBEELD



The Employer may use his own "Logo".

Under no circumstances may the Employer use SARS logo

IRP 5

Employees Tax Certificate / Werknemersbelastingcertifikaat

## EMPLOYER INFORMATION / WERKGEWER INLIGTING

|   |   |                        |  |
|---|---|------------------------|--|
| Trading or other name<br>Handels of ander naam                                  |   |                        |  |
| IRP 5 Number<br>IRP 5 Nommer  | Employee Business Address / Werkgever Besigheidsadres |                        |  |
| Reference Number<br>Verwysingsnommer  |   |                        |  |
| Tax Year<br>Belastingjaar   |   |                        |  |
| Employer enjoys diplomatic indemnity<br>Werkgever geniet diplomatieke vrywaring |   |                        |  |
|   |   | Postal code<br>Poskode |  |

## EMPLOYEE INFORMATION / WERKNEMER INLIGTING

|   |   |                         |  |
|---|---|-------------------------|--|
| Nature of person<br>Aard van Persoon                  | Employee Surname or Trading name<br>Werknemer se Van of Handelsnaam |                         |  |
| First Two Names<br>Eerste Twee Name                   |   | Initials<br>Voorletters |  |
| Identity Number<br>Identiteitsnommer                  | Employee Residential address / Werknemer Residensiële adres         |                         |  |
| Passport Number<br>Paspoortnommer                     |   |                         |  |
| Date of Birth<br>Geboortedatum                        |   |                         |  |
| Company/CC/Trust Number<br>Maatskappy/BK/Trust Nommer | Postal code<br>Poskode  |                         |  |
| Income Tax Number<br>Inkomstebelastingnommer          | Employee number<br>Werknemernommer                                  |                         |  |

## TAX CALCULATION INFORMATION / BELASTING BEREKENING INLIGTING

|  |  |   |
|--|--|---|
| Period employed from<br>Tydperk in diens vanaf | Period employed to<br>Tydperk in diens tot | Voluntary over-deduction<br>Vrywillige oor-aftrekking |
| Periods in year<br>Tydperke in jaar            | Periods worked<br>Tydperke gewerk          | Fixed rate income<br>Vaste koers inkomste             |
|  |  | Directive nr<br>Aanwysingno                           |

## INCOME SOURCES / INKOMSTE BRONNE

| CODE/KODE | DESCRIPTION / BESKRYWING | RF IND / UFD IND | AMOUNT / BEDRAG |
|-----------|--------------------------|------------------|-----------------|
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |

## GROSS REMUNERATION / BRUTO BESOLDIGING

| CODE/KODE | DESCRIPTION / BESKRYWING   | AMOUNT / BEDRAG |
|-----------|--|-----------------|
| 3695      | GROSS TAXABLE ANNUAL PAYMENTS / BRUTO BELASBARE JAARLIKSE BETALINGS                |                 |
| 3696      | GROSS NON-TAXABLE INCOME / BRUTO NIE-BELASBARE INKOMSTE                            |                 |
| 3697      | GROSS RETIREMENT FUNDING INCOME / BRUTO UITTREDINGFUNDERINGSDIENS INKOMSTE         |                 |
| 3698      | GROSS NON-RETIREMENT FUNDING INCOME / BRUTO NIE-UITTREDINGFUNDERINGSDIENS INKOMSTE |                 |
| 3699      | GROSS REMUNERATION / BRUTO BESOLDIGING   |                 |

## DEDUCTIONS / AFTREKKINGS

| CODE/KODE | DESCRIPTION / BESKRYWING | CLEARANCE NO | AMOUNT / BEDRAG |
|-----------|--------------------------|--------------|-----------------|
|           |                          |              |                 |
|           |                          |              |                 |
|           |                          |              |                 |

## EMPLOYEES TAX DEDUCTIONS / WERKNEMERSBELASTING AFTREKKINGS

| CODE/KODE | DESCRIPTION / BESKRYWING   | AMOUNT / BEDRAG |
|-----------|--|-----------------|
| 4101      | STANDARD INCOME TAX ON EMPLOYEES-SITE / STANDAARD INKOMSTEBELASTING OP WERKNEMERS-SIBW |                 |
| 4102      | PAY AS YOU EARN - PAYE / LOPENDE BETAALSTELSEL - LBS                                   |                 |
| 4103      | TOTAL EMPLOYEES TAX / TOTALE WERKNEMERSBELASTING                                       |                 |

Attach this certificate to your income tax return or retain it. / Heg hierdie sertifikaat aan u inkomstebelasting opgawe of bewaar dit.

## 3. IT 3(A) EXAMPLE / IB 3(A) VOORBEELD



The Employer may use his own "Logo".

Under no circumstances may the Employer use SARS logo

IT 3(a)

Certificate where no Employees tax has been deducted  
Sertifikaat waar geen Werknemersbelasting afgetrek is nie

## EMPLOYER INFORMATION / WERKGEWER INLIGTING

|   |  |  |
|---|--|--|
| Trading or other name<br>Handels- of ander naam                                 |  | Employer Business Address / Werkgever Besigheidsadres<br>.....<br>.....<br>.....<br>Postal code<br>Poskode |
| IT 3 Number<br>IB 3 Nummer  |  |  |
| Reference Number<br>Verwysingsnommer  |  |  |
| Tax Year<br>Belastingjaar   |  |  |
| Employer enjoys diplomatic indemnity<br>Werkgever geniet diplomatieke vrywaring |  |  |
|   |  |  |

## EMPLOYEE INFORMATION / WERKNEMER INLIGTING

|   |   |                         |
|---|---|-------------------------|
| Nature of person<br>Aard van Persoon                  | Employee Surname or Trading name<br>Werknemer se Van of Handelsnaam                                     | Initials<br>Voorletters |
| First Two Names<br>Eerste Twee Name                   |   |                         |
| Identity Number<br>Identiteitsnommer                  | Employee Residential address / Werknemer Residensiële adres<br>.....<br>.....<br>Postal code<br>Poskode |                         |
| Passport Number<br>Paspoortnommer                     |   |                         |
| Date of Birth<br>Geboortedatum                        |   |                         |
| Company/CC/Trust Number<br>Maatskappy/BK/Trust Nummer |   |                         |
| Income Tax Number<br>Inkomstebelastingnommer          | Employee number<br>Werknemernommer  |                         |

## TAX CALCULATION INFORMATION / BELASTING BEREKENING INLIGTING

|  |  |                                      |
|--|--|--------------------------------------|
| Period employed from<br>Tydperk in diens vanaf | Period employed to<br>Tydperk in diens tot | Directive number<br>Aanwysingsnommer |
|--|--|--------------------------------------|

## INCOME SOURCES / INKOMSTE BRONNE

| CODE/KODE | DESCRIPTION / BESKRYWING | RF IND / UFD IND | AMOUNT / BEDRAG |
|-----------|--------------------------|------------------|-----------------|
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |
|           |                          |                  |                 |

## GROSS REMUNERATION / BRUTO BESOLDIGING

| CODE/KODE | DESCRIPTION / BESKRYWING   | AMOUNT / BEDRAG |
|-----------|--|-----------------|
| 3695      | GROSS TAXABLE ANNUAL PAYMENTS / BRUTO BELASBARE JAARLIKSE BETALINGS                |                 |
| 3696      | GROSS NON-TAXABLE INCOME / BRUTO NIE-BELASBARE INKOMSTE                            |                 |
| 3697      | GROSS RETIREMENT FUNDING INCOME / BRUTO UITTREDINGFUNDERINGSDIENS INKOMSTE         |                 |
| 3698      | GROSS NON-RETIREMENT FUNDING INCOME / BRUTO NIE-UITTREDINGFUNDERINGSDIENS INKOMSTE |                 |
| 3699      | GROSS REMUNERATION / BRUTO BESOLDIGING   |                 |

## DEDUCTIONS / AFTREKKINGS

| CODE/KODE | DESCRIPTION / BESKRYWING | CLEARANCE NO | AMOUNT / BEDRAG |
|-----------|--------------------------|--------------|-----------------|
|           |                          |              |                 |
|           |                          |              |                 |
|           |                          |              |                 |

## REASON FOR NON DEDUCTION OF EMPLOYEES TAX / REDE VIR NIE-AFTREKKING VAN WERKNEMERSBELASTING

| CODE/KODE | DESCRIPTION / BESKRYWING  |
|-----------|---|
| 02        | EARNED LESS THAN THE TAX THRESHOLD / VERDIEN MINDER AS DIE BELASTING DREMPEL  |
| 03        | INDEPENDENT CONTRACTOR / ONAFHANKLIKE KONTRAKTEUR   |
| 04        | NON-TAXABLE EARNINGS / NIE-BELASBARE VERGOEDING   |
| 05        | EXEMPT FOREIGN EMPLOYMENT INCOME / VRYGESTELDE BUITELANDSE DIENSINKOMSTE  |
| 06        | DIRECTORS REMUNERATION DETERMINED IN FOLLOWING TAX YEAR<br>DIREKTEURS BESOLDIGING IN VOLGENDE BELASTINGJAAR VASGESTEL |

REASON CODE  
REDEKODE

## WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 0.00 - 519.20               | 26998.40  | 0.00                 | 0.00             | 568.21 - 569.20             | 29572.66  | 8.90                 | 0.00             |
| 519.21 - 520.20             | 27024.66  | 0.08                 | 0.00             | 569.21 - 570.20             | 29624.66  | 9.08                 | 0.00             |
| 520.21 - 521.20             | 27076.66  | 0.26                 | 0.00             | 570.21 - 571.20             | 29676.66  | 9.26                 | 0.00             |
| 521.21 - 522.20             | 27128.66  | 0.44                 | 0.00             | 571.21 - 572.20             | 29728.66  | 9.44                 | 0.00             |
| 522.21 - 523.20             | 27180.66  | 0.62                 | 0.00             | 572.21 - 573.20             | 29780.66  | 9.62                 | 0.00             |
| 523.21 - 524.20             | 27232.66  | 0.80                 | 0.00             | 573.21 - 574.20             | 29832.66  | 9.80                 | 0.00             |
| 524.21 - 525.20             | 27284.66  | 0.98                 | 0.00             | 574.21 - 575.20             | 29884.66  | 9.98                 | 0.00             |
| 525.21 - 526.20             | 27336.66  | 1.16                 | 0.00             | 575.21 - 576.20             | 29936.66  | 10.16                | 0.00             |
| 526.21 - 527.20             | 27388.66  | 1.34                 | 0.00             | 576.21 - 577.20             | 29988.66  | 10.34                | 0.00             |
| 527.21 - 528.20             | 27440.66  | 1.52                 | 0.00             | 577.21 - 578.20             | 30040.66  | 10.52                | 0.00             |
| 528.21 - 529.20             | 27492.66  | 1.70                 | 0.00             | 578.21 - 579.20             | 30092.66  | 10.70                | 0.00             |
| 529.21 - 530.20             | 27544.66  | 1.88                 | 0.00             | 579.21 - 580.20             | 30144.66  | 10.88                | 0.00             |
| 530.21 - 531.20             | 27596.66  | 2.06                 | 0.00             | 580.21 - 581.20             | 30196.66  | 11.06                | 0.00             |
| 531.21 - 532.20             | 27648.66  | 2.24                 | 0.00             | 581.21 - 582.20             | 30248.66  | 11.24                | 0.00             |
| 532.21 - 533.20             | 27700.66  | 2.42                 | 0.00             | 582.21 - 583.20             | 30300.66  | 11.42                | 0.00             |
| 533.21 - 534.20             | 27752.66  | 2.60                 | 0.00             | 583.21 - 584.20             | 30352.66  | 11.60                | 0.00             |
| 534.21 - 535.20             | 27804.66  | 2.78                 | 0.00             | 584.21 - 585.20             | 30404.66  | 11.78                | 0.00             |
| 535.21 - 536.20             | 27856.66  | 2.96                 | 0.00             | 585.21 - 586.20             | 30456.66  | 11.96                | 0.00             |
| 536.21 - 537.20             | 27908.66  | 3.14                 | 0.00             | 586.21 - 587.20             | 30508.66  | 12.14                | 0.00             |
| 537.21 - 538.20             | 27960.66  | 3.32                 | 0.00             | 587.21 - 588.20             | 30560.66  | 12.32                | 0.00             |
| 538.21 - 539.20             | 28012.66  | 3.50                 | 0.00             | 588.21 - 589.20             | 30612.66  | 12.50                | 0.00             |
| 539.21 - 540.20             | 28064.66  | 3.68                 | 0.00             | 589.21 - 590.20             | 30664.66  | 12.68                | 0.00             |
| 540.21 - 541.20             | 28116.66  | 3.86                 | 0.00             | 590.21 - 591.20             | 30716.66  | 12.86                | 0.00             |
| 541.21 - 542.20             | 28168.66  | 4.04                 | 0.00             | 591.21 - 592.20             | 30768.66  | 13.04                | 0.00             |
| 542.21 - 543.20             | 28220.66  | 4.22                 | 0.00             | 592.21 - 593.20             | 30820.66  | 13.22                | 0.00             |
| 543.21 - 544.20             | 28272.66  | 4.40                 | 0.00             | 593.21 - 594.20             | 30872.66  | 13.40                | 0.00             |
| 544.21 - 545.20             | 28324.66  | 4.58                 | 0.00             | 594.21 - 595.20             | 30924.66  | 13.58                | 0.00             |
| 545.21 - 546.20             | 28376.66  | 4.76                 | 0.00             | 595.21 - 596.20             | 30976.66  | 13.76                | 0.00             |
| 546.21 - 547.20             | 28428.66  | 4.94                 | 0.00             | 596.21 - 597.20             | 31028.66  | 13.94                | 0.00             |
| 547.21 - 548.20             | 28480.66  | 5.12                 | 0.00             | 597.21 - 598.20             | 31080.66  | 14.12                | 0.00             |
| 548.21 - 549.20             | 28532.66  | 5.30                 | 0.00             | 598.21 - 599.20             | 31132.66  | 14.30                | 0.00             |
| 549.21 - 550.20             | 28584.66  | 5.48                 | 0.00             | 599.21 - 600.20             | 31184.66  | 14.48                | 0.00             |
| 550.21 - 551.20             | 28636.66  | 5.66                 | 0.00             | 600.21 - 601.20             | 31236.66  | 14.66                | 0.00             |
| 551.21 - 552.20             | 28688.66  | 5.84                 | 0.00             | 601.21 - 602.20             | 31288.66  | 14.84                | 0.00             |
| 552.21 - 553.20             | 28740.66  | 6.02                 | 0.00             | 602.21 - 603.20             | 31340.66  | 15.02                | 0.00             |
| 553.21 - 554.20             | 28792.66  | 6.20                 | 0.00             | 603.21 - 604.20             | 31392.66  | 15.20                | 0.00             |
| 554.21 - 555.20             | 28844.66  | 6.38                 | 0.00             | 604.21 - 605.20             | 31444.66  | 15.38                | 0.00             |
| 555.21 - 556.20             | 28896.66  | 6.56                 | 0.00             | 605.21 - 606.20             | 31496.66  | 15.56                | 0.00             |
| 556.21 - 557.20             | 28948.66  | 6.74                 | 0.00             | 606.21 - 607.20             | 31548.66  | 15.74                | 0.00             |
| 557.21 - 558.20             | 29000.66  | 6.92                 | 0.00             | 607.21 - 608.20             | 31600.66  | 15.92                | 0.00             |
| 558.21 - 559.20             | 29052.66  | 7.10                 | 0.00             | 608.21 - 609.20             | 31652.66  | 16.10                | 0.00             |
| 559.21 - 560.20             | 29104.66  | 7.28                 | 0.00             | 609.21 - 610.20             | 31704.66  | 16.28                | 0.00             |
| 560.21 - 561.20             | 29156.66  | 7.46                 | 0.00             | 610.21 - 611.20             | 31756.66  | 16.46                | 0.00             |
| 561.21 - 562.20             | 29208.66  | 7.64                 | 0.00             | 611.21 - 612.20             | 31808.66  | 16.64                | 0.00             |
| 562.21 - 563.20             | 29260.66  | 7.82                 | 0.00             | 612.21 - 613.20             | 31860.66  | 16.82                | 0.00             |
| 563.21 - 564.20             | 29312.66  | 8.00                 | 0.00             | 613.21 - 614.20             | 31912.66  | 17.00                | 0.00             |
| 564.21 - 565.20             | 29364.66  | 8.18                 | 0.00             | 614.21 - 615.20             | 31964.66  | 17.18                | 0.00             |
| 565.21 - 566.20             | 29416.66  | 8.36                 | 0.00             | 615.21 - 616.20             | 32016.66  | 17.36                | 0.00             |
| 566.21 - 567.20             | 29468.66  | 8.54                 | 0.00             | 616.21 - 617.20             | 32068.66  | 17.54                | 0.00             |
| 567.21 - 568.20             | 29520.66  | 8.72                 | 0.00             | 617.21 - 618.20             | 32120.66  | 17.72                | 0.00             |

R 0.00 — R 618.20

TABLE  
TABEL A

## WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 618.21 - 620.20             | 32198.66  | 17.99                | 0.00             | 718.21 - 720.20             | 37398.66  | 35.99                | 0.00             |
| 620.21 - 622.20             | 32302.66  | 18.35                | 0.00             | 720.21 - 722.20             | 37502.66  | 36.35                | 0.00             |
| 622.21 - 624.20             | 32406.66  | 18.71                | 0.00             | 722.21 - 724.20             | 37606.66  | 36.71                | 0.00             |
| 624.21 - 626.20             | 32510.66  | 19.07                | 0.00             | 724.21 - 726.20             | 37710.66  | 37.07                | 0.00             |
| 626.21 - 628.20             | 32614.66  | 19.43                | 0.00             | 726.21 - 728.20             | 37814.66  | 37.43                | 0.00             |
| 628.21 - 630.20             | 32718.66  | 19.79                | 0.00             | 728.21 - 730.20             | 37918.66  | 37.79                | 0.00             |
| 630.21 - 632.20             | 32822.66  | 20.15                | 0.00             | 730.21 - 732.20             | 38022.66  | 38.15                | 0.00             |
| 632.21 - 634.20             | 32926.66  | 20.51                | 0.00             | 732.21 - 734.20             | 38126.66  | 38.51                | 0.00             |
| 634.21 - 636.20             | 33030.66  | 20.87                | 0.00             | 734.21 - 736.20             | 38230.66  | 38.87                | 0.00             |
| 636.21 - 638.20             | 33134.66  | 21.23                | 0.00             | 736.21 - 738.20             | 38334.66  | 39.23                | 0.00             |
| 638.21 - 640.20             | 33238.66  | 21.59                | 0.00             | 738.21 - 740.20             | 38438.66  | 39.59                | 0.00             |
| 640.21 - 642.20             | 33342.66  | 21.95                | 0.00             | 740.21 - 742.20             | 38542.66  | 39.95                | 0.00             |
| 642.21 - 644.20             | 33446.66  | 22.31                | 0.00             | 742.21 - 744.20             | 38646.66  | 40.31                | 0.00             |
| 644.21 - 646.20             | 33550.66  | 22.67                | 0.00             | 744.21 - 746.20             | 38750.66  | 40.67                | 0.00             |
| 646.21 - 648.20             | 33654.66  | 23.03                | 0.00             | 746.21 - 748.20             | 38854.66  | 41.03                | 0.00             |
| 648.21 - 650.20             | 33758.66  | 23.39                | 0.00             | 748.21 - 750.20             | 38958.66  | 41.39                | 0.00             |
| 650.21 - 652.20             | 33862.66  | 23.75                | 0.00             | 750.21 - 752.20             | 39062.66  | 41.75                | 0.00             |
| 652.21 - 654.20             | 33966.66  | 24.11                | 0.00             | 752.21 - 754.20             | 39166.66  | 42.11                | 0.00             |
| 654.21 - 656.20             | 34070.66  | 24.47                | 0.00             | 754.21 - 756.20             | 39270.66  | 42.47                | 0.00             |
| 656.21 - 658.20             | 34174.66  | 24.83                | 0.00             | 756.21 - 758.20             | 39374.66  | 42.83                | 0.00             |
| 658.21 - 660.20             | 34278.66  | 25.19                | 0.00             | 758.21 - 760.20             | 39478.66  | 43.19                | 0.00             |
| 660.21 - 662.20             | 34382.66  | 25.55                | 0.00             | 760.21 - 762.20             | 39582.66  | 43.55                | 0.00             |
| 662.21 - 664.20             | 34486.66  | 25.91                | 0.00             | 762.21 - 764.20             | 39686.66  | 43.91                | 0.00             |
| 664.21 - 666.20             | 34590.66  | 26.27                | 0.00             | 764.21 - 766.20             | 39790.66  | 44.27                | 0.00             |
| 666.21 - 668.20             | 34694.66  | 26.63                | 0.00             | 766.21 - 768.20             | 39894.66  | 44.63                | 0.00             |
| 668.21 - 670.20             | 34798.66  | 26.99                | 0.00             | 768.21 - 770.20             | 39998.66  | 44.99                | 0.00             |
| 670.21 - 672.20             | 34902.66  | 27.35                | 0.00             | 770.21 - 772.20             | 40102.66  | 45.49                | 0.00             |
| 672.21 - 674.20             | 35006.66  | 27.71                | 0.00             | 772.21 - 774.20             | 40206.66  | 45.99                | 0.00             |
| 674.21 - 676.20             | 35110.66  | 28.07                | 0.00             | 774.21 - 776.20             | 40310.66  | 46.49                | 0.00             |
| 676.21 - 678.20             | 35214.66  | 28.43                | 0.00             | 776.21 - 778.20             | 40414.66  | 46.99                | 0.00             |
| 678.21 - 680.20             | 35318.66  | 28.79                | 0.00             | 778.21 - 780.20             | 40518.66  | 47.49                | 0.00             |
| 680.21 - 682.20             | 35422.66  | 29.15                | 0.00             | 780.21 - 782.20             | 40622.66  | 47.99                | 0.00             |
| 682.21 - 684.20             | 35526.66  | 29.51                | 0.00             | 782.21 - 784.20             | 40726.66  | 48.49                | 0.00             |
| 684.21 - 686.20             | 35630.66  | 29.87                | 0.00             | 784.21 - 786.20             | 40830.66  | 48.99                | 0.00             |
| 686.21 - 688.20             | 35734.66  | 30.23                | 0.00             | 786.21 - 788.20             | 40934.66  | 49.49                | 0.00             |
| 688.21 - 690.20             | 35838.66  | 30.59                | 0.00             | 788.21 - 790.20             | 41038.66  | 49.99                | 0.00             |
| 690.21 - 692.20             | 35942.66  | 30.95                | 0.00             | 790.21 - 792.20             | 41142.66  | 50.49                | 0.00             |
| 692.21 - 694.20             | 36046.66  | 31.31                | 0.00             | 792.21 - 794.20             | 41246.66  | 50.99                | 0.00             |
| 694.21 - 696.20             | 36150.66  | 31.67                | 0.00             | 794.21 - 796.20             | 41350.66  | 51.49                | 0.00             |
| 696.21 - 698.20             | 36254.66  | 32.03                | 0.00             | 796.21 - 798.20             | 41454.66  | 51.99                | 0.00             |
| 698.21 - 700.20             | 36358.66  | 32.39                | 0.00             | 798.21 - 800.20             | 41558.66  | 52.49                | 0.00             |
| 700.21 - 702.20             | 36462.66  | 32.75                | 0.00             | 800.21 - 802.20             | 41662.66  | 52.99                | 0.00             |
| 702.21 - 704.20             | 36566.66  | 33.11                | 0.00             | 802.21 - 804.20             | 41766.66  | 53.49                | 0.00             |
| 704.21 - 706.20             | 36670.66  | 33.47                | 0.00             | 804.21 - 806.20             | 41870.66  | 53.99                | 0.00             |
| 706.21 - 708.20             | 36774.66  | 33.83                | 0.00             | 806.21 - 808.20             | 41974.66  | 54.49                | 0.00             |
| 708.21 - 710.20             | 36878.66  | 34.19                | 0.00             | 808.21 - 810.20             | 42078.66  | 54.99                | 0.00             |
| 710.21 - 712.20             | 36982.66  | 34.55                | 0.00             | 810.21 - 812.20             | 42182.66  | 55.49                | 0.00             |
| 712.21 - 714.20             | 37086.66  | 34.91                | 0.00             | 812.21 - 814.20             | 42286.66  | 55.99                | 0.00             |
| 714.21 - 716.20             | 37190.66  | 35.27                | 0.00             | 814.21 - 816.20             | 42390.66  | 56.49                | 0.00             |
| 716.21 - 718.20             | 37294.66  | 35.63                | 0.00             | 816.21 - 818.20             | 42494.66  | 56.99                | 0.00             |

**R 618.21 — R 818.20**

TABLE  
TABEL A

### WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 818.21 - 820.20             | 42598.66  | 57.49                | 0.00             | 918.21 - 920.20             | 47798.66  | 82.49                | 24.80            |
| 820.21 - 822.20             | 42702.66  | 57.99                | 0.30             | 920.21 - 922.20             | 47902.66  | 82.99                | 25.30            |
| 822.21 - 824.20             | 42806.66  | 58.49                | 0.80             | 922.21 - 924.20             | 48006.66  | 83.49                | 25.80            |
| 824.21 - 826.20             | 42910.66  | 58.99                | 1.30             | 924.21 - 926.20             | 48110.66  | 83.99                | 26.30            |
| 826.21 - 828.20             | 43014.66  | 59.49                | 1.80             | 926.21 - 928.20             | 48214.66  | 84.49                | 26.80            |
| 828.21 - 830.20             | 43118.66  | 59.99                | 2.30             | 928.21 - 930.20             | 48318.66  | 84.99                | 27.30            |
| 830.21 - 832.20             | 43222.66  | 60.49                | 2.80             | 930.21 - 932.20             | 48422.66  | 85.49                | 27.80            |
| 832.21 - 834.20             | 43326.66  | 60.99                | 3.30             | 932.21 - 934.20             | 48526.66  | 85.99                | 28.30            |
| 834.21 - 836.20             | 43430.66  | 61.49                | 3.80             | 934.21 - 936.20             | 48630.66  | 86.49                | 28.80            |
| 836.21 - 838.20             | 43534.66  | 61.99                | 4.30             | 936.21 - 938.20             | 48734.66  | 86.99                | 29.30            |
| 838.21 - 840.20             | 43638.66  | 62.49                | 4.80             | 938.21 - 940.20             | 48838.66  | 87.49                | 29.80            |
| 840.21 - 842.20             | 43742.66  | 62.99                | 5.30             | 940.21 - 942.20             | 48942.66  | 87.99                | 30.30            |
| 842.21 - 844.20             | 43846.66  | 63.49                | 5.80             | 942.21 - 944.20             | 49046.66  | 88.49                | 30.80            |
| 844.21 - 846.20             | 43950.66  | 63.99                | 6.30             | 944.21 - 946.20             | 49150.66  | 88.99                | 31.30            |
| 846.21 - 848.20             | 44054.66  | 64.49                | 6.80             | 946.21 - 948.20             | 49254.66  | 89.49                | 31.80            |
| 848.21 - 850.20             | 44158.66  | 64.99                | 7.30             | 948.21 - 950.20             | 49358.66  | 89.99                | 32.30            |
| 850.21 - 852.20             | 44262.66  | 65.49                | 7.80             | 950.21 - 952.20             | 49462.66  | 90.49                | 32.80            |
| 852.21 - 854.20             | 44366.66  | 65.99                | 8.30             | 952.21 - 954.20             | 49566.66  | 90.99                | 33.30            |
| 854.21 - 856.20             | 44470.66  | 66.49                | 8.80             | 954.21 - 956.20             | 49670.66  | 91.49                | 33.80            |
| 856.21 - 858.20             | 44574.66  | 66.99                | 9.30             | 956.21 - 958.20             | 49774.66  | 91.99                | 34.30            |
| 858.21 - 860.20             | 44678.66  | 67.49                | 9.80             | 958.21 - 960.20             | 49878.66  | 92.49                | 34.80            |
| 860.21 - 862.20             | 44782.66  | 67.99                | 10.30            | 960.21 - 962.20             | 49982.66  | 92.99                | 35.30            |
| 862.21 - 864.20             | 44886.66  | 68.49                | 10.80            | 962.21 - 964.20             | 50086.66  | 93.49                | 35.80            |
| 864.21 - 866.20             | 44990.66  | 68.99                | 11.30            | 964.21 - 966.20             | 50190.66  | 93.99                | 36.30            |
| 866.21 - 868.20             | 45094.66  | 69.49                | 11.80            | 966.21 - 968.20             | 50294.66  | 94.49                | 36.80            |
| 868.21 - 870.20             | 45198.66  | 69.99                | 12.30            | 968.21 - 970.20             | 50398.66  | 94.99                | 37.30            |
| 870.21 - 872.20             | 45302.66  | 70.49                | 12.80            | 970.21 - 972.20             | 50502.66  | 95.49                | 37.80            |
| 872.21 - 874.20             | 45406.66  | 70.99                | 13.30            | 972.21 - 974.20             | 50606.66  | 95.99                | 38.30            |
| 874.21 - 876.20             | 45510.66  | 71.49                | 13.80            | 974.21 - 976.20             | 50710.66  | 96.49                | 38.80            |
| 876.21 - 878.20             | 45614.66  | 71.99                | 14.30            | 976.21 - 978.20             | 50814.66  | 96.99                | 39.30            |
| 878.21 - 880.20             | 45718.66  | 72.49                | 14.80            | 978.21 - 980.20             | 50918.66  | 97.49                | 39.80            |
| 880.21 - 882.20             | 45822.66  | 72.99                | 15.30            | 980.21 - 982.20             | 51022.66  | 97.99                | 40.30            |
| 882.21 - 884.20             | 45926.66  | 73.49                | 15.80            | 982.21 - 984.20             | 51126.66  | 98.49                | 40.80            |
| 884.21 - 886.20             | 46030.66  | 73.99                | 16.30            | 984.21 - 986.20             | 51230.66  | 98.99                | 41.30            |
| 886.21 - 888.20             | 46134.66  | 74.49                | 16.80            | 986.21 - 988.20             | 51334.66  | 99.49                | 41.80            |
| 888.21 - 890.20             | 46238.66  | 74.99                | 17.30            | 988.21 - 990.20             | 51438.66  | 99.99                | 42.30            |
| 890.21 - 892.20             | 46342.66  | 75.49                | 17.80            | 990.21 - 992.20             | 51542.66  | 100.49               | 42.80            |
| 892.21 - 894.20             | 46446.66  | 75.99                | 18.30            | 992.21 - 994.20             | 51646.66  | 100.99               | 43.30            |
| 894.21 - 896.20             | 46550.66  | 76.49                | 18.80            | 994.21 - 996.20             | 51750.66  | 101.49               | 43.80            |
| 896.21 - 898.20             | 46654.66  | 76.99                | 19.30            | 996.21 - 998.20             | 51854.66  | 101.99               | 44.30            |
| 898.21 - 900.20             | 46758.66  | 77.49                | 19.80            | 998.21 - 1000.20            | 51958.66  | 102.49               | 44.80            |
| 900.21 - 902.20             | 46862.66  | 77.99                | 20.30            | 1000.21 - 1002.20           | 52062.66  | 102.99               | 45.30            |
| 902.21 - 904.20             | 46966.66  | 78.49                | 20.80            | 1002.21 - 1004.20           | 52166.66  | 103.49               | 45.80            |
| 904.21 - 906.20             | 47070.66  | 78.99                | 21.30            | 1004.21 - 1006.20           | 52270.66  | 103.99               | 46.30            |
| 906.21 - 908.20             | 47174.66  | 79.49                | 21.80            | 1006.21 - 1008.20           | 52374.66  | 104.49               | 46.80            |
| 908.21 - 910.20             | 47278.66  | 79.99                | 22.30            | 1008.21 - 1010.20           | 52478.66  | 104.99               | 47.30            |
| 910.21 - 912.20             | 47382.66  | 80.49                | 22.80            | 1010.21 - 1012.20           | 52582.66  | 105.49               | 47.80            |
| 912.21 - 914.20             | 47486.66  | 80.99                | 23.30            | 1012.21 - 1014.20           | 52686.66  | 105.99               | 48.30            |
| 914.21 - 916.20             | 47590.66  | 81.49                | 23.80            | 1014.21 - 1016.20           | 52790.66  | 106.49               | 48.80            |
| 916.21 - 918.20             | 47694.66  | 81.99                | 24.30            | 1016.21 - 1018.20           | 52894.66  | 106.99               | 49.30            |

**R 818.21 — R 1018.20**

TABLE  
TABEL A

## WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1018.21 - 1020.20           | 52998.66  | 107.49               | 49.80            | 1118.21 - 1120.20           | 58198.66  | 132.49               | 74.80            |
| 1020.21 - 1022.20           | 53102.66  | 107.99               | 50.30            | 1120.21 - 1122.20           | 58302.66  | 132.99               | 75.30            |
| 1022.21 - 1024.20           | 53206.66  | 108.49               | 50.80            | 1122.21 - 1124.20           | 58406.66  | 133.49               | 75.80            |
| 1024.21 - 1026.20           | 53310.66  | 108.99               | 51.30            | 1124.21 - 1126.20           | 58510.66  | 133.99               | 76.30            |
| 1026.21 - 1028.20           | 53414.66  | 109.49               | 51.80            | 1126.21 - 1128.20           | 58614.66  | 134.49               | 76.80            |
| 1028.21 - 1030.20           | 53518.66  | 109.99               | 52.30            | 1128.21 - 1130.20           | 58718.66  | 134.99               | 77.30            |
| 1030.21 - 1032.20           | 53622.66  | 110.49               | 52.80            | 1130.21 - 1132.20           | 58822.66  | 135.49               | 77.80            |
| 1032.21 - 1034.20           | 53726.66  | 110.99               | 53.30            | 1132.21 - 1134.20           | 58926.66  | 135.99               | 78.30            |
| 1034.21 - 1036.20           | 53830.66  | 111.49               | 53.80            | 1134.21 - 1136.20           | 59030.66  | 136.49               | 78.80            |
| 1036.21 - 1038.20           | 53934.66  | 111.99               | 54.30            | 1136.21 - 1138.20           | 59134.66  | 136.99               | 79.30            |
| 1038.21 - 1040.20           | 54038.66  | 112.49               | 54.80            | 1138.21 - 1140.20           | 59238.66  | 137.49               | 79.80            |
| 1040.21 - 1042.20           | 54142.66  | 112.99               | 55.30            | 1140.21 - 1142.20           | 59342.66  | 137.99               | 80.30            |
| 1042.21 - 1044.20           | 54246.66  | 113.49               | 55.80            | 1142.21 - 1144.20           | 59446.66  | 138.49               | 80.80            |
| 1044.21 - 1046.20           | 54350.66  | 113.99               | 56.30            | 1144.21 - 1146.20           | 59550.66  | 138.99               | 81.30            |
| 1046.21 - 1048.20           | 54454.66  | 114.49               | 56.80            | 1146.21 - 1148.20           | 59654.66  | 139.49               | 81.80            |
| 1048.21 - 1050.20           | 54558.66  | 114.99               | 57.30            | 1148.21 - 1150.20           | 59758.66  | 139.99               | 82.30            |
| 1050.21 - 1052.20           | 54662.66  | 115.49               | 57.80            | 1150.21 - 1152.20           | 59862.66  | 140.49               | 82.80            |
| 1052.21 - 1054.20           | 54766.66  | 115.99               | 58.30            | 1152.21 - 1154.20           | 59966.66  | 140.99               | 83.30            |
| 1054.21 - 1056.20           | 54870.66  | 116.49               | 58.80            | 1154.21 - 1156.20           | 60070.66  | 141.49               | 83.80            |
| 1056.21 - 1058.20           | 54974.66  | 116.99               | 59.30            | 1156.21 - 1158.20           | 60174.66  | 141.99               | 84.30            |
| 1058.21 - 1060.20           | 55078.66  | 117.49               | 59.80            | 1158.21 - 1160.20           | 60278.66  | 142.49               | 84.80            |
| 1060.21 - 1062.20           | 55182.66  | 117.99               | 60.30            | 1160.21 - 1162.20           | 60382.66  | 142.99               | 85.30            |
| 1062.21 - 1064.20           | 55286.66  | 118.49               | 60.80            | 1162.21 - 1164.20           | 60486.66  | 143.49               | 85.80            |
| 1064.21 - 1066.20           | 55390.66  | 118.99               | 61.30            | 1164.21 - 1166.20           | 60590.66  | 143.99               | 86.30            |
| 1066.21 - 1068.20           | 55494.66  | 119.49               | 61.80            | 1166.21 - 1168.20           | 60694.66  | 144.49               | 86.80            |
| 1068.21 - 1070.20           | 55598.66  | 119.99               | 62.30            | 1168.21 - 1170.20           | 60798.66  | 144.99               | 87.30            |
| 1070.21 - 1072.20           | 55702.66  | 120.49               | 62.80            | 1170.21 - 1172.20           | 60902.66  | 145.49               | 87.80            |
| 1072.21 - 1074.20           | 55806.66  | 120.99               | 63.30            | 1172.21 - 1174.20           | 61006.66  | 145.99               | 88.30            |
| 1074.21 - 1076.20           | 55910.66  | 121.49               | 63.80            | 1174.21 - 1176.20           | 61110.66  | 146.49               | 88.80            |
| 1076.21 - 1078.20           | 56014.66  | 121.99               | 64.30            | 1176.21 - 1178.20           | 61214.66  | 146.99               | 89.30            |
| 1078.21 - 1080.20           | 56118.66  | 122.49               | 64.80            | 1178.21 - 1180.20           | 61318.66  | 147.49               | 89.80            |
| 1080.21 - 1082.20           | 56222.66  | 122.99               | 65.30            | 1180.21 - 1182.20           | 61422.66  | 147.99               | 90.30            |
| 1082.21 - 1084.20           | 56326.66  | 123.49               | 65.80            | 1182.21 - 1184.20           | 61526.66  | 148.49               | 90.80            |
| 1084.21 - 1086.20           | 56430.66  | 123.99               | 66.30            | 1184.21 - 1186.20           | 61630.66  | 148.99               | 91.30            |
| 1086.21 - 1088.20           | 56534.66  | 124.49               | 66.80            | 1186.21 - 1188.20           | 61734.66  | 149.49               | 91.80            |
| 1088.21 - 1090.20           | 56638.66  | 124.99               | 67.30            | 1188.21 - 1190.20           | 61838.66  | 149.99               | 92.30            |
| 1090.21 - 1092.20           | 56742.66  | 125.49               | 67.80            | 1190.21 - 1192.20           | 61942.66  | 150.49               | 92.80            |
| 1092.21 - 1094.20           | 56846.66  | 125.99               | 68.30            | 1192.21 - 1194.20           | 62046.66  | 150.99               | 93.30            |
| 1094.21 - 1096.20           | 56950.66  | 126.49               | 68.80            | 1194.21 - 1196.20           | 62150.66  | 151.49               | 93.80            |
| 1096.21 - 1098.20           | 57054.66  | 126.99               | 69.30            | 1196.21 - 1198.20           | 62254.66  | 151.99               | 94.30            |
| 1098.21 - 1100.20           | 57158.66  | 127.49               | 69.80            | 1198.21 - 1200.20           | 62358.66  | 152.49               | 94.80            |
| 1100.21 - 1102.20           | 57262.66  | 127.99               | 70.30            | 1200.21 - 1202.20           | 62462.66  | 152.99               | 95.30            |
| 1102.21 - 1104.20           | 57366.66  | 128.49               | 70.80            | 1202.21 - 1204.20           | 62566.66  | 153.49               | 95.80            |
| 1104.21 - 1106.20           | 57470.66  | 128.99               | 71.30            | 1204.21 - 1206.20           | 62670.66  | 153.99               | 96.30            |
| 1106.21 - 1108.20           | 57574.66  | 129.49               | 71.80            | 1206.21 - 1208.20           | 62774.66  | 154.49               | 96.80            |
| 1108.21 - 1110.20           | 57678.66  | 129.99               | 72.30            | 1208.21 - 1210.20           | 62878.66  | 154.99               | 97.30            |
| 1110.21 - 1112.20           | 57782.66  | 130.49               | 72.80            | 1210.21 - 1212.20           | 62982.66  | 155.49               | 97.80            |
| 1112.21 - 1114.20           | 57886.66  | 130.99               | 73.30            | 1212.21 - 1214.20           | 63086.66  | 155.99               | 98.30            |
| 1114.21 - 1116.20           | 57990.66  | 131.49               | 73.80            | 1214.21 - 1216.20           | 63190.66  | 156.49               | 98.80            |
| 1116.21 - 1118.20           | 58094.66  | 131.99               | 74.30            | 1216.21 - 1218.20           | 63294.66  | 156.99               | 99.30            |

**R 1018.21 — R 1218.20**

TABLE  
TABEL A

### WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1218.21 - 1223.20           | 63476.66  | 157.86               | 100.17           | 1468.21 - 1473.20           | 76476.66  | 220.36               | 162.67           |
| 1223.21 - 1228.20           | 63736.66  | 159.11               | 101.42           | 1473.21 - 1478.20           | 76736.66  | 221.61               | 163.92           |
| 1228.21 - 1233.20           | 63996.66  | 160.36               | 102.67           | 1478.21 - 1483.20           | 76996.66  | 222.86               | 165.17           |
| 1233.21 - 1238.20           | 64256.66  | 161.61               | 103.92           | 1483.21 - 1488.20           | 77256.66  | 224.11               | 166.42           |
| 1238.21 - 1243.20           | 64516.66  | 162.86               | 105.17           | 1488.21 - 1493.20           | 77516.66  | 225.36               | 167.67           |
| 1243.21 - 1248.20           | 64776.66  | 164.11               | 106.42           | 1493.21 - 1498.20           | 77776.66  | 226.61               | 168.92           |
| 1248.21 - 1253.20           | 65036.66  | 165.36               | 107.67           | 1498.21 - 1503.20           | 78036.66  | 227.86               | 170.17           |
| 1253.21 - 1258.20           | 65296.66  | 166.61               | 108.92           | 1503.21 - 1508.20           | 78296.66  | 229.11               | 171.42           |
| 1258.21 - 1263.20           | 65556.66  | 167.86               | 110.17           | 1508.21 - 1513.20           | 78556.66  | 230.36               | 172.67           |
| 1263.21 - 1268.20           | 65816.66  | 169.11               | 111.42           | 1513.21 - 1518.20           | 78816.66  | 231.61               | 173.92           |
| 1268.21 - 1273.20           | 66076.66  | 170.36               | 112.67           | 1518.21 - 1523.20           | 79076.66  | 232.86               | 175.17           |
| 1273.21 - 1278.20           | 66336.66  | 171.61               | 113.92           | 1523.21 - 1528.20           | 79336.66  | 234.11               | 176.42           |
| 1278.21 - 1283.20           | 66596.66  | 172.86               | 115.17           | 1528.21 - 1533.20           | 79596.66  | 235.36               | 177.67           |
| 1283.21 - 1288.20           | 66856.66  | 174.11               | 116.42           | 1533.21 - 1538.20           | 79856.66  | 236.61               | 178.92           |
| 1288.21 - 1293.20           | 67116.66  | 175.36               | 117.67           | 1538.21 - 1543.20           | 80116.66  | 237.86               | 180.17           |
| 1293.21 - 1298.20           | 67376.66  | 176.61               | 118.92           | 1543.21 - 1548.20           | 80376.66  | 239.11               | 181.42           |
| 1298.21 - 1303.20           | 67636.66  | 177.86               | 120.17           | 1548.21 - 1553.20           | 80636.66  | 240.36               | 182.67           |
| 1303.21 - 1308.20           | 67896.66  | 179.11               | 121.42           | 1553.21 - 1558.20           | 80896.66  | 241.61               | 183.92           |
| 1308.21 - 1313.20           | 68156.66  | 180.36               | 122.67           | 1558.21 - 1563.20           | 81156.66  | 242.86               | 185.17           |
| 1313.21 - 1318.20           | 68416.66  | 181.61               | 123.92           | 1563.21 - 1568.20           | 81416.66  | 244.11               | 186.42           |
| 1318.21 - 1323.20           | 68676.66  | 182.86               | 125.17           | 1568.21 - 1573.20           | 81676.66  | 245.36               | 187.67           |
| 1323.21 - 1328.20           | 68936.66  | 184.11               | 126.42           | 1573.21 - 1578.20           | 81936.66  | 246.61               | 188.92           |
| 1328.21 - 1333.20           | 69196.66  | 185.36               | 127.67           | 1578.21 - 1583.20           | 82196.66  | 247.86               | 190.17           |
| 1333.21 - 1338.20           | 69456.66  | 186.61               | 128.92           | 1583.21 - 1588.20           | 82456.66  | 249.11               | 191.42           |
| 1338.21 - 1343.20           | 69716.66  | 187.86               | 130.17           | 1588.21 - 1593.20           | 82716.66  | 250.36               | 192.67           |
| 1343.21 - 1348.20           | 69976.66  | 189.11               | 131.42           | 1593.21 - 1598.20           | 82976.66  | 251.61               | 193.92           |
| 1348.21 - 1353.20           | 70236.66  | 190.36               | 132.67           | 1598.21 - 1603.20           | 83236.66  | 252.86               | 195.17           |
| 1353.21 - 1358.20           | 70496.66  | 191.61               | 133.92           | 1603.21 - 1608.20           | 83496.66  | 254.11               | 196.42           |
| 1358.21 - 1363.20           | 70756.66  | 192.86               | 135.17           | 1608.21 - 1613.20           | 83756.66  | 255.36               | 197.67           |
| 1363.21 - 1368.20           | 71016.66  | 194.11               | 136.42           | 1613.21 - 1618.20           | 84016.66  | 256.61               | 198.92           |
| 1368.21 - 1373.20           | 71276.66  | 195.36               | 137.67           | 1618.21 - 1623.20           | 84276.66  | 257.86               | 200.17           |
| 1373.21 - 1378.20           | 71536.66  | 196.61               | 138.92           | 1623.21 - 1628.20           | 84536.66  | 259.11               | 201.42           |
| 1378.21 - 1383.20           | 71796.66  | 197.86               | 140.17           | 1628.21 - 1633.20           | 84796.66  | 260.36               | 202.67           |
| 1383.21 - 1388.20           | 72056.66  | 199.11               | 141.42           | 1633.21 - 1638.20           | 85056.66  | 261.61               | 203.92           |
| 1388.21 - 1393.20           | 72316.66  | 200.36               | 142.67           | 1638.21 - 1643.20           | 85316.66  | 262.86               | 205.17           |
| 1393.21 - 1398.20           | 72576.66  | 201.61               | 143.92           | 1643.21 - 1648.20           | 85576.66  | 264.11               | 206.42           |
| 1398.21 - 1403.20           | 72836.66  | 202.86               | 145.17           | 1648.21 - 1653.20           | 85836.66  | 265.36               | 207.67           |
| 1403.21 - 1408.20           | 73096.66  | 204.11               | 146.42           | 1653.21 - 1658.20           | 86096.66  | 266.61               | 208.92           |
| 1408.21 - 1413.20           | 73356.66  | 205.36               | 147.67           | 1658.21 - 1663.20           | 86356.66  | 267.86               | 210.17           |
| 1413.21 - 1418.20           | 73616.66  | 206.61               | 148.92           | 1663.21 - 1668.20           | 86616.66  | 269.11               | 211.42           |
| 1418.21 - 1423.20           | 73876.66  | 207.86               | 150.17           | 1668.21 - 1673.20           | 86876.66  | 270.36               | 212.67           |
| 1423.21 - 1428.20           | 74136.66  | 209.11               | 151.42           | 1673.21 - 1678.20           | 87136.66  | 271.61               | 213.92           |
| 1428.21 - 1433.20           | 74396.66  | 210.36               | 152.67           | 1678.21 - 1683.20           | 87396.66  | 272.86               | 215.17           |
| 1433.21 - 1438.20           | 74656.66  | 211.61               | 153.92           | 1683.21 - 1688.20           | 87656.66  | 274.11               | 216.42           |
| 1438.21 - 1443.20           | 74916.66  | 212.86               | 155.17           | 1688.21 - 1693.20           | 87916.66  | 275.36               | 217.67           |
| 1443.21 - 1448.20           | 75176.66  | 214.11               | 156.42           | 1693.21 - 1698.20           | 88176.66  | 276.61               | 218.92           |
| 1448.21 - 1453.20           | 75436.66  | 215.36               | 157.67           | 1698.21 - 1703.20           | 88436.66  | 277.86               | 220.17           |
| 1453.21 - 1458.20           | 75696.66  | 216.61               | 158.92           | 1703.21 - 1708.20           | 88696.66  | 279.11               | 221.42           |
| 1458.21 - 1463.20           | 75956.66  | 217.86               | 160.17           | 1708.21 - 1713.20           | 88956.66  | 280.36               | 222.67           |
| 1463.21 - 1468.20           | 76216.66  | 219.11               | 161.42           | 1713.21 - 1718.20           | 89216.66  | 281.61               | 223.92           |

**R 1218.21 — R 1718.20**

TABLE  
TABEL **A**

**WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1718.21 - 1723.20           | 89476.66  | 291.98               | 234.28           | 1968.21 - 1973.20           | 102476.66                                       | 366.98               | 309.28           |
| 1723.21 - 1728.20           | 89736.66  | 293.48               | 235.78           | 1973.21 - 1978.20           | 102736.66                                       | 368.48               | 310.78           |
| 1728.21 - 1733.20           | 89996.66  | 294.98               | 237.28           | 1978.21 - 1983.20           | 102996.66                                       | 369.98               | 312.28           |
| 1733.21 - 1738.20           | 90256.66  | 296.48               | 238.78           | 1983.21 - 1988.20           | 103256.66                                       | 371.48               | 313.78           |
| 1738.21 - 1743.20           | 90516.66  | 297.98               | 240.28           | 1988.21 - 1993.20           | 103516.66                                       | 372.98               | 315.28           |
| 1743.21 - 1748.20           | 90776.66  | 299.48               | 241.78           | 1993.21 - 1998.20           | 103776.66                                       | 374.48               | 316.78           |
| 1748.21 - 1753.20           | 91036.66  | 300.98               | 243.28           | 1998.21 - 2003.20           | 104036.66                                       | 375.98               | 318.28           |
| 1753.21 - 1758.20           | 91296.66  | 302.48               | 244.78           | 2003.21 - 2008.20           | 104296.66                                       | 377.48               | 319.78           |
| 1758.21 - 1763.20           | 91556.66  | 303.98               | 246.28           | 2008.21 - 2013.20           | 104556.66                                       | 378.98               | 321.28           |
| 1763.21 - 1768.20           | 91816.66  | 305.48               | 247.78           | 2013.21 - 2018.20           | 104816.66                                       | 380.48               | 322.78           |
| 1768.21 - 1773.20           | 92076.66  | 306.98               | 249.28           | 2018.21 - 2023.20           | 105076.66                                       | 381.98               | 324.28           |
| 1773.21 - 1778.20           | 92336.66  | 308.48               | 250.78           | 2023.21 - 2028.20           | 105336.66                                       | 383.48               | 325.78           |
| 1778.21 - 1783.20           | 92596.66  | 309.98               | 252.28           | 2028.21 - 2033.20           | 105596.66                                       | 384.98               | 327.28           |
| 1783.21 - 1788.20           | 92856.66  | 311.48               | 253.78           | 2033.21 - 2038.20           | 105856.66                                       | 386.48               | 328.78           |
| 1788.21 - 1793.20           | 93116.66  | 312.98               | 255.28           | 2038.21 - 2043.20           | 106116.66                                       | 387.98               | 330.28           |
| 1793.21 - 1798.20           | 93376.66  | 314.48               | 256.78           | 2043.21 - 2048.20           | 106376.66                                       | 389.48               | 331.78           |
| 1798.21 - 1803.20           | 93636.66  | 315.98               | 258.28           | 2048.21 - 2053.20           | 106636.66                                       | 390.98               | 333.28           |
| 1803.21 - 1808.20           | 93896.66  | 317.48               | 259.78           | 2053.21 - 2058.20           | 106896.66                                       | 392.48               | 334.78           |
| 1808.21 - 1813.20           | 94156.66  | 318.98               | 261.28           | 2058.21 - 2063.20           | 107156.66                                       | 393.98               | 336.28           |
| 1813.21 - 1818.20           | 94416.66  | 320.48               | 262.78           | 2063.21 - 2068.20           | 107416.66                                       | 395.48               | 337.78           |
| 1818.21 - 1823.20           | 94676.66  | 321.98               | 264.28           | 2068.21 - 2073.20           | 107676.66                                       | 396.98               | 339.28           |
| 1823.21 - 1828.20           | 94936.66  | 323.48               | 265.78           | 2073.21 - 2078.20           | 107936.66                                       | 398.48               | 340.78           |
| 1828.21 - 1833.20           | 95196.66  | 324.98               | 267.28           | 2078.21 - 2083.20           | 108196.66                                       | 399.98               | 342.28           |
| 1833.21 - 1838.20           | 95456.66  | 326.48               | 268.78           | 2083.21 - 2088.20           | 108456.66                                       | 401.48               | 343.78           |
| 1838.21 - 1843.20           | 95716.66  | 327.98               | 270.28           | 2088.21 - 2093.20           | 108716.66                                       | 402.98               | 345.28           |
| 1843.21 - 1848.20           | 95976.66  | 329.48               | 271.78           | 2093.21 - 2098.20           | 108976.66                                       | 404.48               | 346.78           |
| 1848.21 - 1853.20           | 96236.66  | 330.98               | 273.28           | 2098.21 - 2103.20           | 109236.66                                       | 405.98               | 348.28           |
| 1853.21 - 1858.20           | 96496.66  | 332.48               | 274.78           | 2103.21 - 2108.20           | 109496.66                                       | 407.48               | 349.78           |
| 1858.21 - 1863.20           | 96756.66  | 333.98               | 276.28           | 2108.21 - 2113.20           | 109756.66                                       | 408.98               | 351.28           |
| 1863.21 - 1868.20           | 97016.66  | 335.48               | 277.78           | 2113.21 - 2118.20           | 110016.66                                       | 410.49               | 352.80           |
| 1868.21 - 1873.20           | 97276.66  | 336.98               | 279.28           | 2118.21 - 2123.20           | 110276.66                                       | 412.24               | 354.55           |
| 1873.21 - 1878.20           | 97536.66  | 338.48               | 280.78           | 2123.21 - 2128.20           | 110536.66                                       | 413.99               | 356.30           |
| 1878.21 - 1883.20           | 97796.66  | 339.98               | 282.28           | 2128.21 - 2133.20           | 110796.66                                       | 415.74               | 358.05           |
| 1883.21 - 1888.20           | 98056.66  | 341.48               | 283.78           | 2133.21 - 2138.20           | 111056.66                                       | 417.49               | 359.80           |
| 1888.21 - 1893.20           | 98316.66  | 342.98               | 285.28           | 2138.21 - 2143.20           | 111316.66                                       | 419.24               | 361.55           |
| 1893.21 - 1898.20           | 98576.66  | 344.48               | 286.78           | 2143.21 - 2148.20           | 111576.66                                       | 420.99               | 363.30           |
| 1898.21 - 1903.20           | 98836.66  | 345.98               | 288.28           | 2148.21 - 2153.20           | 111836.66                                       | 422.74               | 365.05           |
| 1903.21 - 1908.20           | 99096.66  | 347.48               | 289.78           | 2153.21 - 2158.20           | 112096.66                                       | 424.49               | 366.80           |
| 1908.21 - 1913.20           | 99356.66  | 348.98               | 291.28           | 2158.21 - 2163.20           | 112356.66                                       | 426.24               | 368.55           |
| 1913.21 - 1918.20           | 99616.66  | 350.48               | 292.78           | 2163.21 - 2168.20           | 112616.66                                       | 427.99               | 370.30           |
| 1918.21 - 1923.20           | 99876.66  | 351.98               | 294.28           | 2168.21 - 2173.20           | 112876.66                                       | 429.74               | 372.05           |
| 1923.21 - 1928.20           | 100136.66                                       | 353.48               | 295.78           | 2173.21 - 2178.20           | 113136.66                                       | 431.49               | 373.80           |
| 1928.21 - 1933.20           | 100396.66                                       | 354.98               | 297.28           | 2178.21 - 2183.20           | 113396.66                                       | 433.24               | 375.55           |
| 1933.21 - 1938.20           | 100656.66                                       | 356.48               | 298.78           | 2183.21 - 2188.20           | 113656.66                                       | 434.99               | 377.30           |
| 1938.21 - 1943.20           | 100916.66                                       | 357.98               | 300.28           | 2188.21 - 2193.20           | 113916.66                                       | 436.74               | 379.05           |
| 1943.21 - 1948.20           | 101176.66                                       | 359.48               | 301.78           | 2193.21 - 2198.20           | 114176.66                                       | 438.49               | 380.80           |
| 1948.21 - 1953.20           | 101436.66                                       | 360.98               | 303.28           | 2198.21 - 2203.20           | 114436.66                                       | 440.24               | 382.55           |
| 1953.21 - 1958.20           | 101696.66                                       | 362.48               | 304.78           | 2203.21 - 2208.20           | 114696.66                                       | 441.99               | 384.30           |
| 1958.21 - 1963.20           | 101956.66                                       | 363.98               | 306.28           | 2208.21 - 2213.20           | 114956.66                                       | 443.74               | 386.05           |
| 1963.21 - 1968.20           | 102216.66                                       | 365.48               | 307.78           | 2213.21 - 2218.20           | 115216.66                                       | 445.49               | 387.80           |

**R 1718.21 — R 2218.20**

TABLE  
TABEL A

**WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 2218.21 - 2223.20           | 115476.66                                       | 447.24               | 389.55           | 2468.21 - 2473.20           | 128476.66                                       | 534.74               | 477.05           |
| 2223.21 - 2228.20           | 115736.66                                       | 448.99               | 391.30           | 2473.21 - 2478.20           | 128736.66                                       | 536.49               | 478.80           |
| 2228.21 - 2233.20           | 115996.66                                       | 450.74               | 393.05           | 2478.21 - 2483.20           | 128996.66                                       | 538.24               | 480.55           |
| 2233.21 - 2238.20           | 116256.66                                       | 452.49               | 394.80           | 2483.21 - 2488.20           | 129256.66                                       | 539.99               | 482.30           |
| 2238.21 - 2243.20           | 116516.66                                       | 454.24               | 396.55           | 2488.21 - 2493.20           | 129516.66                                       | 541.74               | 484.05           |
| 2243.21 - 2248.20           | 116776.66                                       | 455.99               | 398.30           | 2493.21 - 2498.20           | 129776.66                                       | 543.49               | 485.80           |
| 2248.21 - 2253.20           | 117036.66                                       | 457.74               | 400.05           | 2498.21 - 2503.20           | 130036.66                                       | 545.24               | 487.55           |
| 2253.21 - 2258.20           | 117296.66                                       | 459.49               | 401.80           | 2503.21 - 2508.20           | 130296.66                                       | 546.99               | 489.30           |
| 2258.21 - 2263.20           | 117556.66                                       | 461.24               | 403.55           | 2508.21 - 2513.20           | 130556.66                                       | 548.74               | 491.05           |
| 2263.21 - 2268.20           | 117816.66                                       | 462.99               | 405.30           | 2513.21 - 2518.20           | 130816.66                                       | 550.49               | 492.80           |
| 2268.21 - 2273.20           | 118076.66                                       | 464.74               | 407.05           | 2518.21 - 2523.20           | 131076.66                                       | 552.24               | 494.55           |
| 2273.21 - 2278.20           | 118336.66                                       | 466.49               | 408.80           | 2523.21 - 2528.20           | 131336.66                                       | 553.99               | 496.30           |
| 2278.21 - 2283.20           | 118596.66                                       | 468.24               | 410.55           | 2528.21 - 2533.20           | 131596.66                                       | 555.74               | 498.05           |
| 2283.21 - 2288.20           | 118856.66                                       | 469.99               | 412.30           | 2533.21 - 2538.20           | 131856.66                                       | 557.49               | 499.80           |
| 2288.21 - 2293.20           | 119116.66                                       | 471.74               | 414.05           | 2538.21 - 2543.20           | 132116.66                                       | 559.24               | 501.55           |
| 2293.21 - 2298.20           | 119376.66                                       | 473.49               | 415.80           | 2543.21 - 2548.20           | 132376.66                                       | 560.99               | 503.30           |
| 2298.21 - 2303.20           | 119636.66                                       | 475.24               | 417.55           | 2548.21 - 2553.20           | 132636.66                                       | 562.74               | 505.05           |
| 2303.21 - 2308.20           | 119896.66                                       | 476.99               | 419.30           | 2553.21 - 2558.20           | 132896.66                                       | 564.49               | 506.80           |
| 2308.21 - 2313.20           | 120156.66                                       | 478.74               | 421.05           | 2558.21 - 2563.20           | 133156.66                                       | 566.24               | 508.55           |
| 2313.21 - 2318.20           | 120416.66                                       | 480.49               | 422.80           | 2563.21 - 2568.20           | 133416.66                                       | 567.99               | 510.30           |
| 2318.21 - 2323.20           | 120676.66                                       | 482.24               | 424.55           | 2568.21 - 2573.20           | 133676.66                                       | 569.74               | 512.05           |
| 2323.21 - 2328.20           | 120936.66                                       | 483.99               | 426.30           | 2573.21 - 2578.20           | 133936.66                                       | 571.49               | 513.80           |
| 2328.21 - 2333.20           | 121196.66                                       | 485.74               | 428.05           | 2578.21 - 2583.20           | 134196.66                                       | 573.24               | 515.55           |
| 2333.21 - 2338.20           | 121456.66                                       | 487.49               | 429.80           | 2583.21 - 2588.20           | 134456.66                                       | 574.99               | 517.30           |
| 2338.21 - 2343.20           | 121716.66                                       | 489.24               | 431.55           | 2588.21 - 2593.20           | 134716.66                                       | 576.74               | 519.05           |
| 2343.21 - 2348.20           | 121976.66                                       | 490.99               | 433.30           | 2593.21 - 2598.20           | 134976.66                                       | 578.49               | 520.80           |
| 2348.21 - 2353.20           | 122236.66                                       | 492.74               | 435.05           | 2598.21 - 2603.20           | 135236.66                                       | 580.24               | 522.55           |
| 2353.21 - 2358.20           | 122496.66                                       | 494.49               | 436.80           | 2603.21 - 2608.20           | 135496.66                                       | 581.99               | 524.30           |
| 2358.21 - 2363.20           | 122756.66                                       | 496.24               | 438.55           | 2608.21 - 2613.20           | 135756.66                                       | 583.74               | 526.05           |
| 2363.21 - 2368.20           | 123016.66                                       | 497.99               | 440.30           | 2613.21 - 2618.20           | 136016.66                                       | 585.49               | 527.80           |
| 2368.21 - 2373.20           | 123276.66                                       | 499.74               | 442.05           | 2618.21 - 2623.20           | 136276.66                                       | 587.24               | 529.55           |
| 2373.21 - 2378.20           | 123536.66                                       | 501.49               | 443.80           | 2623.21 - 2628.20           | 136536.66                                       | 588.99               | 531.30           |
| 2378.21 - 2383.20           | 123796.66                                       | 503.24               | 445.55           | 2628.21 - 2633.20           | 136796.66                                       | 590.74               | 533.05           |
| 2383.21 - 2388.20           | 124056.66                                       | 504.99               | 447.30           | 2633.21 - 2638.20           | 137056.66                                       | 592.49               | 534.80           |
| 2388.21 - 2393.20           | 124316.66                                       | 506.74               | 449.05           | 2638.21 - 2643.20           | 137316.66                                       | 594.24               | 536.55           |
| 2393.21 - 2398.20           | 124576.66                                       | 508.49               | 450.80           | 2643.21 - 2648.20           | 137576.66                                       | 595.99               | 538.30           |
| 2398.21 - 2403.20           | 124836.66                                       | 510.24               | 452.55           | 2648.21 - 2653.20           | 137836.66                                       | 597.74               | 540.05           |
| 2403.21 - 2408.20           | 125096.66                                       | 511.99               | 454.30           | 2653.21 - 2658.20           | 138096.66                                       | 599.49               | 541.80           |
| 2408.21 - 2413.20           | 125356.66                                       | 513.74               | 456.05           | 2658.21 - 2663.20           | 138356.66                                       | 601.24               | 543.55           |
| 2413.21 - 2418.20           | 125616.66                                       | 515.49               | 457.80           | 2663.21 - 2668.20           | 138616.66                                       | 602.99               | 545.30           |
| 2418.21 - 2423.20           | 125876.66                                       | 517.24               | 459.55           | 2668.21 - 2673.20           | 138876.66                                       | 604.74               | 547.05           |
| 2423.21 - 2428.20           | 126136.66                                       | 518.99               | 461.30           | 2673.21 - 2678.20           | 139136.66                                       | 606.49               | 548.80           |
| 2428.21 - 2433.20           | 126396.66                                       | 520.74               | 463.05           | 2678.21 - 2683.20           | 139396.66                                       | 608.24               | 550.55           |
| 2433.21 - 2438.20           | 126656.66                                       | 522.49               | 464.80           | 2683.21 - 2688.20           | 139656.66                                       | 609.99               | 552.30           |
| 2438.21 - 2443.20           | 126916.66                                       | 524.24               | 466.55           | 2688.21 - 2693.20           | 139916.66                                       | 611.74               | 554.05           |
| 2443.21 - 2448.20           | 127176.66                                       | 525.99               | 468.30           | 2693.21 - 2698.20           | 140176.66                                       | 613.49               | 555.80           |
| 2448.21 - 2453.20           | 127436.66                                       | 527.74               | 470.05           | 2698.21 - 2703.20           | 140436.66                                       | 615.24               | 557.55           |
| 2453.21 - 2458.20           | 127696.66                                       | 529.49               | 471.80           | 2703.21 - 2708.20           | 140696.66                                       | 616.99               | 559.30           |
| 2458.21 - 2463.20           | 127956.66                                       | 531.24               | 473.55           | 2708.21 - 2713.20           | 140956.66                                       | 618.74               | 561.05           |
| 2463.21 - 2468.20           | 128216.66                                       | 532.99               | 475.30           | 2713.21 - 2718.20           | 141216.66                                       | 620.49               | 562.80           |

**R 2218.21 — R 2718.20****TABLE  
TABEL A**

**WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 2718.21 - 2728.20           | 141606.66                                       | 623.12               | 565.42           | 3218.21 - 3228.20           | 167606.66                                       | 798.12               | 740.42           |
| 2728.21 - 2738.20           | 142126.66                                       | 626.62               | 568.92           | 3228.21 - 3238.20           | 168126.66                                       | 801.62               | 743.92           |
| 2738.21 - 2748.20           | 142646.66                                       | 630.12               | 572.42           | 3238.21 - 3248.20           | 168646.66                                       | 805.12               | 747.42           |
| 2748.21 - 2758.20           | 143166.66                                       | 633.62               | 575.92           | 3248.21 - 3258.20           | 169166.66                                       | 808.62               | 750.92           |
| 2758.21 - 2768.20           | 143686.66                                       | 637.12               | 579.42           | 3258.21 - 3268.20           | 169686.66                                       | 812.12               | 754.42           |
| 2768.21 - 2778.20           | 144206.66                                       | 640.62               | 582.92           | 3268.21 - 3278.20           | 170206.66                                       | 815.74               | 758.04           |
| 2778.21 - 2788.20           | 144726.66                                       | 644.12               | 586.42           | 3278.21 - 3288.20           | 170726.66                                       | 819.54               | 761.84           |
| 2788.21 - 2798.20           | 145246.66                                       | 647.62               | 589.92           | 3288.21 - 3298.20           | 171246.66                                       | 823.34               | 765.64           |
| 2798.21 - 2808.20           | 145766.66                                       | 651.12               | 593.42           | 3298.21 - 3308.20           | 171766.66                                       | 827.14               | 769.44           |
| 2808.21 - 2818.20           | 146286.66                                       | 654.62               | 596.92           | 3308.21 - 3318.20           | 172286.66                                       | 830.94               | 773.24           |
| 2818.21 - 2828.20           | 146806.66                                       | 658.12               | 600.42           | 3318.21 - 3328.20           | 172806.66                                       | 834.74               | 777.04           |
| 2828.21 - 2838.20           | 147326.66                                       | 661.62               | 603.92           | 3328.21 - 3338.20           | 173326.66                                       | 838.54               | 780.84           |
| 2838.21 - 2848.20           | 147846.66                                       | 665.12               | 607.42           | 3338.21 - 3348.20           | 173846.66                                       | 842.34               | 784.64           |
| 2848.21 - 2858.20           | 148366.66                                       | 668.62               | 610.92           | 3348.21 - 3358.20           | 174366.66                                       | 846.14               | 788.44           |
| 2858.21 - 2868.20           | 148886.66                                       | 672.12               | 614.42           | 3358.21 - 3368.20           | 174886.66                                       | 849.94               | 792.24           |
| 2868.21 - 2878.20           | 149406.66                                       | 675.62               | 617.92           | 3368.21 - 3378.20           | 175406.66                                       | 853.74               | 796.04           |
| 2878.21 - 2888.20           | 149926.66                                       | 679.12               | 621.42           | 3378.21 - 3388.20           | 175926.66                                       | 857.54               | 799.84           |
| 2888.21 - 2898.20           | 150446.66                                       | 682.62               | 624.92           | 3388.21 - 3398.20           | 176446.66                                       | 861.34               | 803.64           |
| 2898.21 - 2908.20           | 150966.66                                       | 686.12               | 628.42           | 3398.21 - 3408.20           | 176966.66                                       | 865.14               | 807.44           |
| 2908.21 - 2918.20           | 151486.66                                       | 689.62               | 631.92           | 3408.21 - 3418.20           | 177486.66                                       | 868.94               | 811.24           |
| 2918.21 - 2928.20           | 152006.66                                       | 693.12               | 635.42           | 3418.21 - 3428.20           | 178006.66                                       | 872.74               | 815.04           |
| 2928.21 - 2938.20           | 152526.66                                       | 696.62               | 638.92           | 3428.21 - 3438.20           | 178526.66                                       | 876.54               | 818.84           |
| 2938.21 - 2948.20           | 153046.66                                       | 700.12               | 642.42           | 3438.21 - 3448.20           | 179046.66                                       | 880.34               | 822.64           |
| 2948.21 - 2958.20           | 153566.66                                       | 703.62               | 645.92           | 3448.21 - 3458.20           | 179566.66                                       | 884.14               | 826.44           |
| 2958.21 - 2968.20           | 154086.66                                       | 707.12               | 649.42           | 3458.21 - 3468.20           | 180086.66                                       | 887.94               | 830.24           |
| 2968.21 - 2978.20           | 154606.66                                       | 710.62               | 652.92           | 3468.21 - 3478.20           | 180606.66                                       | 891.74               | 834.04           |
| 2978.21 - 2988.20           | 155126.66                                       | 714.12               | 656.42           | 3478.21 - 3488.20           | 181126.66                                       | 895.54               | 837.84           |
| 2988.21 - 2998.20           | 155646.66                                       | 717.62               | 659.92           | 3488.21 - 3498.20           | 181646.66                                       | 899.34               | 841.64           |
| 2998.21 - 3008.20           | 156166.66                                       | 721.12               | 663.42           | 3498.21 - 3508.20           | 182166.66                                       | 903.14               | 845.44           |
| 3008.21 - 3018.20           | 156686.66                                       | 724.62               | 666.92           | 3508.21 - 3518.20           | 182686.66                                       | 906.94               | 849.24           |
| 3018.21 - 3028.20           | 157206.66                                       | 728.12               | 670.42           | 3518.21 - 3528.20           | 183206.66                                       | 910.74               | 853.04           |
| 3028.21 - 3038.20           | 157726.66                                       | 731.62               | 673.92           | 3528.21 - 3538.20           | 183726.66                                       | 914.54               | 856.84           |
| 3038.21 - 3048.20           | 158246.66                                       | 735.12               | 677.42           | 3538.21 - 3548.20           | 184246.66                                       | 918.34               | 860.64           |
| 3048.21 - 3058.20           | 158766.66                                       | 738.62               | 680.92           | 3548.21 - 3558.20           | 184766.66                                       | 922.14               | 864.44           |
| 3058.21 - 3068.20           | 159286.66                                       | 742.12               | 684.42           | 3558.21 - 3568.20           | 185286.66                                       | 925.94               | 868.24           |
| 3068.21 - 3078.20           | 159806.66                                       | 745.62               | 687.92           | 3568.21 - 3578.20           | 185806.66                                       | 929.74               | 872.04           |
| 3078.21 - 3088.20           | 160326.66                                       | 749.12               | 691.42           | 3578.21 - 3588.20           | 186326.66                                       | 933.54               | 875.84           |
| 3088.21 - 3098.20           | 160846.66                                       | 752.62               | 694.92           | 3588.21 - 3598.20           | 186846.66                                       | 937.34               | 879.64           |
| 3098.21 - 3108.20           | 161366.66                                       | 756.12               | 698.42           | 3598.21 - 3608.20           | 187366.66                                       | 941.14               | 883.44           |
| 3108.21 - 3118.20           | 161886.66                                       | 759.62               | 701.92           | 3608.21 - 3618.20           | 187886.66                                       | 944.94               | 887.24           |
| 3118.21 - 3128.20           | 162406.66                                       | 763.12               | 705.42           | 3618.21 - 3628.20           | 188406.66                                       | 948.74               | 891.04           |
| 3128.21 - 3138.20           | 162926.66                                       | 766.62               | 708.92           | 3628.21 - 3638.20           | 188926.66                                       | 952.54               | 894.84           |
| 3138.21 - 3148.20           | 163446.66                                       | 770.12               | 712.42           | 3638.21 - 3648.20           | 189446.66                                       | 956.34               | 898.64           |
| 3148.21 - 3158.20           | 163966.66                                       | 773.62               | 715.92           | 3648.21 - 3658.20           | 189966.66                                       | 960.14               | 902.44           |
| 3158.21 - 3168.20           | 164486.66                                       | 777.12               | 719.42           | 3658.21 - 3668.20           | 190486.66                                       | 963.94               | 906.24           |
| 3168.21 - 3178.20           | 165006.66                                       | 780.62               | 722.92           | 3668.21 - 3678.20           | 191006.66                                       | 967.74               | 910.04           |
| 3178.21 - 3188.20           | 165526.66                                       | 784.12               | 726.42           | 3678.21 - 3688.20           | 191526.66                                       | 971.54               | 913.84           |
| 3188.21 - 3198.20           | 166046.66                                       | 787.62               | 729.92           | 3688.21 - 3698.20           | 192046.66                                       | 975.34               | 917.64           |
| 3198.21 - 3208.20           | 166566.66                                       | 791.12               | 733.42           | 3698.21 - 3708.20           | 192566.66                                       | 979.14               | 921.44           |
| 3208.21 - 3218.20           | 167086.66                                       | 794.62               | 736.92           | 3708.21 - 3718.20           | 193086.66                                       | 982.94               | 925.24           |

**R 2718.21 — R 3718.20**

TABLE  
TABEL A

### WEEKLY DEDUCTIONS TABLE / WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 3718.21 - 3728.20           | 193606.66                                       | 986.74               | 929.04           | 4168.21 - 4178.20           | 217006.66                                       | 1157.74              | 1100.04          |
| 3728.21 - 3738.20           | 194126.66                                       | 990.54               | 932.84           | 4178.21 - 4188.20           | 217526.66                                       | 1161.54              | 1103.84          |
| 3738.21 - 3748.20           | 194646.66                                       | 994.34               | 936.64           | 4188.21 - 4198.20           | 218046.66                                       | 1165.34              | 1107.64          |
| 3748.21 - 3758.20           | 195166.66                                       | 998.14               | 940.44           | 4198.21 - 4208.20           | 218566.66                                       | 1169.14              | 1111.44          |
| 3758.21 - 3768.20           | 195686.66                                       | 1001.94              | 944.24           | 4208.21 - 4218.20           | 219086.66                                       | 1172.94              | 1115.24          |
| 3768.21 - 3778.20           | 196206.66                                       | 1005.74              | 948.04           | 4218.21 - 4228.20           | 219606.66                                       | 1176.74              | 1119.04          |
| 3778.21 - 3788.20           | 196726.66                                       | 1009.54              | 951.84           | 4228.21 - 4238.20           | 220126.66                                       | 1180.54              | 1122.84          |
| 3788.21 - 3798.20           | 197246.66                                       | 1013.34              | 955.64           | 4238.21 - 4248.20           | 220646.66                                       | 1184.34              | 1126.64          |
| 3798.21 - 3808.20           | 197766.66                                       | 1017.14              | 959.44           | 4248.21 - 4258.20           | 221166.66                                       | 1188.14              | 1130.44          |
| 3808.21 - 3818.20           | 198286.66                                       | 1020.94              | 963.24           | 4258.21 - 4268.20           | 221686.66                                       | 1191.94              | 1134.24          |
| 3818.21 - 3828.20           | 198806.66                                       | 1024.74              | 967.04           | 4268.21 - 4278.20           | 222206.66                                       | 1195.74              | 1138.04          |
| 3828.21 - 3838.20           | 199326.66                                       | 1028.54              | 970.84           | 4278.21 - 4288.20           | 222726.66                                       | 1199.54              | 1141.84          |
| 3838.21 - 3848.20           | 199846.66                                       | 1032.34              | 974.64           | 4288.21 - 4298.20           | 223246.66                                       | 1203.34              | 1145.64          |
| 3848.21 - 3858.20           | 200366.66                                       | 1036.14              | 978.44           | 4298.21 - 4308.20           | 223766.66                                       | 1207.14              | 1149.44          |
| 3858.21 - 3868.20           | 200886.66                                       | 1039.94              | 982.24           | 4308.21 - 4318.20           | 224286.66                                       | 1210.94              | 1153.24          |
| 3868.21 - 3878.20           | 201406.66                                       | 1043.74              | 986.04           | 4318.21 - 4328.20           | 224806.66                                       | 1214.74              | 1157.04          |
| 3878.21 - 3888.20           | 201926.66                                       | 1047.54              | 989.84           | 4328.21 - 4338.20           | 225326.66                                       | 1218.54              | 1160.84          |
| 3888.21 - 3898.20           | 202446.66                                       | 1051.34              | 993.64           | 4338.21 - 4348.20           | 225846.66                                       | 1222.34              | 1164.64          |
| 3898.21 - 3908.20           | 202966.66                                       | 1055.14              | 997.44           | 4348.21 - 4358.20           | 226366.66                                       | 1226.14              | 1168.44          |
| 3908.21 - 3918.20           | 203486.66                                       | 1058.94              | 1001.24          | 4358.21 - 4368.20           | 226886.66                                       | 1229.94              | 1172.24          |
| 3918.21 - 3928.20           | 204006.66                                       | 1062.74              | 1005.04          | 4368.21 - 4378.20           | 227406.66                                       | 1233.74              | 1176.04          |
| 3928.21 - 3938.20           | 204526.66                                       | 1066.54              | 1008.84          | 4378.21 - 4388.20           | 227926.66                                       | 1237.54              | 1179.84          |
| 3938.21 - 3948.20           | 205046.66                                       | 1070.34              | 1012.64          | 4388.21 - 4398.20           | 228446.66                                       | 1241.34              | 1183.64          |
| 3948.21 - 3958.20           | 205566.66                                       | 1074.14              | 1016.44          | 4398.21 - 4408.20           | 228966.66                                       | 1245.14              | 1187.44          |
| 3958.21 - 3968.20           | 206086.66                                       | 1077.94              | 1020.24          | 4408.21 - 4418.20           | 229486.66                                       | 1248.94              | 1191.24          |
| 3968.21 - 3978.20           | 206606.66                                       | 1081.74              | 1024.04          | 4418.21 - 4428.20           | 230006.66                                       | 1252.74              | 1195.04          |
| 3978.21 - 3988.20           | 207126.66                                       | 1085.54              | 1027.84          | 4428.21 - 4438.20           | 230526.66                                       | 1256.54              | 1198.84          |
| 3988.21 - 3998.20           | 207646.66                                       | 1089.34              | 1031.64          | 4438.21 - 4448.20           | 231046.66                                       | 1260.34              | 1202.64          |
| 3998.21 - 4008.20           | 208166.66                                       | 1093.14              | 1035.44          | 4448.21 - 4458.20           | 231566.66                                       | 1264.14              | 1206.44          |
| 4008.21 - 4018.20           | 208686.66                                       | 1096.94              | 1039.24          | 4458.21 - 4468.20           | 232086.66                                       | 1267.94              | 1210.24          |
| 4018.21 - 4028.20           | 209206.66                                       | 1100.74              | 1043.04          | 4468.21 - 4478.20           | 232606.66                                       | 1271.74              | 1214.04          |
| 4028.21 - 4038.20           | 209726.66                                       | 1104.54              | 1046.84          | 4478.21 - 4488.20           | 233126.66                                       | 1275.54              | 1217.84          |
| 4038.21 - 4048.20           | 210246.66                                       | 1108.34              | 1050.64          | 4488.21 - 4498.20           | 233646.66                                       | 1279.34              | 1221.64          |
| 4048.21 - 4058.20           | 210766.66                                       | 1112.14              | 1054.44          | 4498.21 - 4508.20           | 234166.66                                       | 1283.14              | 1225.44          |
| 4058.21 - 4068.20           | 211286.66                                       | 1115.94              | 1058.24          | 4508.21 - 4518.20           | 234686.66                                       | 1286.94              | 1229.24          |
| 4068.21 - 4078.20           | 211806.66                                       | 1119.74              | 1062.04          | 4518.21 - 4528.20           | 235206.66                                       | 1290.74              | 1233.04          |
| 4078.21 - 4088.20           | 212326.66                                       | 1123.54              | 1065.84          | 4528.21 - 4538.20           | 235726.66                                       | 1294.54              | 1236.84          |
| 4088.21 - 4098.20           | 212846.66                                       | 1127.34              | 1069.64          | 4538.21 - 4548.20           | 236246.66                                       | 1298.34              | 1240.64          |
| 4098.21 - 4108.20           | 213366.66                                       | 1131.14              | 1073.44          | 4548.21 - 4558.20           | 236766.66                                       | 1302.14              | 1244.44          |
| 4108.21 - 4118.20           | 213886.66                                       | 1134.94              | 1077.24          | 4558.21 - 4568.20           | 237286.66                                       | 1305.94              | 1248.24          |
| 4118.21 - 4128.20           | 214406.66                                       | 1138.74              | 1081.04          | 4568.21 - 4578.20           | 237806.66                                       | 1309.74              | 1252.04          |
| 4128.21 - 4138.20           | 214926.66                                       | 1142.54              | 1084.84          | 4578.21 - 4588.20           | 238326.66                                       | 1313.54              | 1255.84          |
| 4138.21 - 4148.20           | 215446.66                                       | 1146.34              | 1088.64          | 4588.21 - 4598.20           | 238846.66                                       | 1317.34              | 1259.64          |
| 4148.21 - 4158.20           | 215966.66                                       | 1150.14              | 1092.44          | 4598.21 - 4608.20           | 239366.66                                       | 1321.14              | 1263.44          |
| 4158.21 - 4168.20           | 216486.66                                       | 1153.94              | 1096.24          | 4608.21 - 4618.20           | 239886.66                                       | 1324.94              | 1267.24          |

**R 3718.21 — R 4618.20**

TABLE  
TABEL A

**IF THE TABLE IS INADEQUATE:**

Add R1324.94 (for under 65) or R1267.24 (over 65) to the result of  
40% X (actual weekly remuneration less R4613.20).

**Please note:** R4613.20 is the average between R4608.21 and R4618.20

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 0.00 - 1038.50              | 27000.00  | 0.00                 | 0.00             | 1087.51 - 1088.50           | 28288.13  | 8.91                 | 0.00             |
| 1038.51 - 1039.50           | 27014.13  | 0.09                 | 0.00             | 1088.51 - 1089.50           | 28314.13  | 9.09                 | 0.00             |
| 1039.51 - 1040.50           | 27040.13  | 0.27                 | 0.00             | 1089.51 - 1090.50           | 28340.13  | 9.27                 | 0.00             |
| 1040.51 - 1041.50           | 27066.13  | 0.45                 | 0.00             | 1090.51 - 1091.50           | 28366.13  | 9.45                 | 0.00             |
| 1041.51 - 1042.50           | 27092.13  | 0.63                 | 0.00             | 1091.51 - 1092.50           | 28392.13  | 9.63                 | 0.00             |
| 1042.51 - 1043.50           | 27118.13  | 0.81                 | 0.00             | 1092.51 - 1093.50           | 28418.13  | 9.81                 | 0.00             |
| 1043.51 - 1044.50           | 27144.13  | 0.99                 | 0.00             | 1093.51 - 1094.50           | 28444.13  | 9.99                 | 0.00             |
| 1044.51 - 1045.50           | 27170.13  | 1.17                 | 0.00             | 1094.51 - 1095.50           | 28470.13  | 10.17                | 0.00             |
| 1045.51 - 1046.50           | 27196.13  | 1.35                 | 0.00             | 1095.51 - 1096.50           | 28496.13  | 10.35                | 0.00             |
| 1046.51 - 1047.50           | 27222.13  | 1.53                 | 0.00             | 1096.51 - 1097.50           | 28522.13  | 10.53                | 0.00             |
| 1047.51 - 1048.50           | 27248.13  | 1.71                 | 0.00             | 1097.51 - 1098.50           | 28548.13  | 10.71                | 0.00             |
| 1048.51 - 1049.50           | 27274.13  | 1.89                 | 0.00             | 1098.51 - 1099.50           | 28574.13  | 10.89                | 0.00             |
| 1049.51 - 1050.50           | 27300.13  | 2.07                 | 0.00             | 1099.51 - 1100.50           | 28600.13  | 11.07                | 0.00             |
| 1050.51 - 1051.50           | 27326.13  | 2.25                 | 0.00             | 1100.51 - 1101.50           | 28626.13  | 11.25                | 0.00             |
| 1051.51 - 1052.50           | 27352.13  | 2.43                 | 0.00             | 1101.51 - 1102.50           | 28652.13  | 11.43                | 0.00             |
| 1052.51 - 1053.50           | 27378.13  | 2.61                 | 0.00             | 1102.51 - 1103.50           | 28678.13  | 11.61                | 0.00             |
| 1053.51 - 1054.50           | 27404.13  | 2.79                 | 0.00             | 1103.51 - 1104.50           | 28704.13  | 11.79                | 0.00             |
| 1054.51 - 1055.50           | 27430.13  | 2.97                 | 0.00             | 1104.51 - 1105.50           | 28730.13  | 11.97                | 0.00             |
| 1055.51 - 1056.50           | 27456.13  | 3.15                 | 0.00             | 1105.51 - 1106.50           | 28756.13  | 12.15                | 0.00             |
| 1056.51 - 1057.50           | 27482.13  | 3.33                 | 0.00             | 1106.51 - 1107.50           | 28782.13  | 12.33                | 0.00             |
| 1057.51 - 1058.50           | 27508.13  | 3.51                 | 0.00             | 1107.51 - 1108.50           | 28808.13  | 12.51                | 0.00             |
| 1058.51 - 1059.50           | 27534.13  | 3.69                 | 0.00             | 1108.51 - 1109.50           | 28834.13  | 12.69                | 0.00             |
| 1059.51 - 1060.50           | 27560.13  | 3.87                 | 0.00             | 1109.51 - 1110.50           | 28860.13  | 12.87                | 0.00             |
| 1060.51 - 1061.50           | 27586.13  | 4.05                 | 0.00             | 1110.51 - 1111.50           | 28886.13  | 13.05                | 0.00             |
| 1061.51 - 1062.50           | 27612.13  | 4.23                 | 0.00             | 1111.51 - 1112.50           | 28912.13  | 13.23                | 0.00             |
| 1062.51 - 1063.50           | 27638.13  | 4.41                 | 0.00             | 1112.51 - 1113.50           | 28938.13  | 13.41                | 0.00             |
| 1063.51 - 1064.50           | 27664.13  | 4.59                 | 0.00             | 1113.51 - 1114.50           | 28964.13  | 13.59                | 0.00             |
| 1064.51 - 1065.50           | 27690.13  | 4.77                 | 0.00             | 1114.51 - 1115.50           | 28990.13  | 13.77                | 0.00             |
| 1065.51 - 1066.50           | 27716.13  | 4.95                 | 0.00             | 1115.51 - 1116.50           | 29016.13  | 13.95                | 0.00             |
| 1066.51 - 1067.50           | 27742.13  | 5.13                 | 0.00             | 1116.51 - 1117.50           | 29042.13  | 14.13                | 0.00             |
| 1067.51 - 1068.50           | 27768.13  | 5.31                 | 0.00             | 1117.51 - 1118.50           | 29068.13  | 14.31                | 0.00             |
| 1068.51 - 1069.50           | 27794.13  | 5.49                 | 0.00             | 1118.51 - 1119.50           | 29094.13  | 14.49                | 0.00             |
| 1069.51 - 1070.50           | 27820.13  | 5.67                 | 0.00             | 1119.51 - 1120.50           | 29120.13  | 14.67                | 0.00             |
| 1070.51 - 1071.50           | 27846.13  | 5.85                 | 0.00             | 1120.51 - 1121.50           | 29146.13  | 14.85                | 0.00             |
| 1071.51 - 1072.50           | 27872.13  | 6.03                 | 0.00             | 1121.51 - 1122.50           | 29172.13  | 15.03                | 0.00             |
| 1072.51 - 1073.50           | 27898.13  | 6.21                 | 0.00             | 1122.51 - 1123.50           | 29198.13  | 15.21                | 0.00             |
| 1073.51 - 1074.50           | 27924.13  | 6.39                 | 0.00             | 1123.51 - 1124.50           | 29224.13  | 15.39                | 0.00             |
| 1074.51 - 1075.50           | 27950.13  | 6.57                 | 0.00             | 1124.51 - 1125.50           | 29250.13  | 15.57                | 0.00             |
| 1075.51 - 1076.50           | 27976.13  | 6.75                 | 0.00             | 1125.51 - 1126.50           | 29276.13  | 15.75                | 0.00             |
| 1076.51 - 1077.50           | 28002.13  | 6.93                 | 0.00             | 1126.51 - 1127.50           | 29302.13  | 15.93                | 0.00             |
| 1077.51 - 1078.50           | 28028.13  | 7.11                 | 0.00             | 1127.51 - 1128.50           | 29328.13  | 16.11                | 0.00             |
| 1078.51 - 1079.50           | 28054.13  | 7.29                 | 0.00             | 1128.51 - 1129.50           | 29354.13  | 16.29                | 0.00             |
| 1079.51 - 1080.50           | 28080.13  | 7.47                 | 0.00             | 1129.51 - 1130.50           | 29380.13  | 16.47                | 0.00             |
| 1080.51 - 1081.50           | 28106.13  | 7.65                 | 0.00             | 1130.51 - 1131.50           | 29406.13  | 16.65                | 0.00             |
| 1081.51 - 1082.50           | 28132.13  | 7.83                 | 0.00             | 1131.51 - 1132.50           | 29432.13  | 16.83                | 0.00             |
| 1082.51 - 1083.50           | 28158.13  | 8.01                 | 0.00             | 1132.51 - 1133.50           | 29458.13  | 17.01                | 0.00             |
| 1083.51 - 1084.50           | 28184.13  | 8.19                 | 0.00             | 1133.51 - 1134.50           | 29484.13  | 17.19                | 0.00             |
| 1084.51 - 1085.50           | 28210.13  | 8.37                 | 0.00             | 1134.51 - 1135.50           | 29510.13  | 17.37                | 0.00             |
| 1085.51 - 1086.50           | 28236.13  | 8.55                 | 0.00             | 1135.51 - 1136.50           | 29536.13  | 17.55                | 0.00             |
| 1086.51 - 1087.50           | 28262.13  | 8.73                 | 0.00             | 1136.51 - 1137.50           | 29562.13  | 17.73                | 0.00             |

**R 0.00 — R 1137.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1137.51 - 1140.50           | 29614.13  | 18.09                | 0.00             | 1287.51 - 1290.50           | 33514.13  | 45.09                | 0.00             |
| 1140.51 - 1143.50           | 29692.13  | 18.63                | 0.00             | 1290.51 - 1293.50           | 33592.13  | 45.63                | 0.00             |
| 1143.51 - 1146.50           | 29770.13  | 19.17                | 0.00             | 1293.51 - 1296.50           | 33670.13  | 46.17                | 0.00             |
| 1146.51 - 1149.50           | 29848.13  | 19.71                | 0.00             | 1296.51 - 1299.50           | 33748.13  | 46.71                | 0.00             |
| 1149.51 - 1152.50           | 29926.13  | 20.25                | 0.00             | 1299.51 - 1302.50           | 33826.13  | 47.25                | 0.00             |
| 1152.51 - 1155.50           | 30004.13  | 20.79                | 0.00             | 1302.51 - 1305.50           | 33904.13  | 47.79                | 0.00             |
| 1155.51 - 1158.50           | 30082.13  | 21.33                | 0.00             | 1305.51 - 1308.50           | 33982.13  | 48.33                | 0.00             |
| 1158.51 - 1161.50           | 30160.13  | 21.87                | 0.00             | 1308.51 - 1311.50           | 34060.13  | 48.87                | 0.00             |
| 1161.51 - 1164.50           | 30238.13  | 22.41                | 0.00             | 1311.51 - 1314.50           | 34138.13  | 49.41                | 0.00             |
| 1164.51 - 1167.50           | 30316.13  | 22.95                | 0.00             | 1314.51 - 1317.50           | 34216.13  | 49.95                | 0.00             |
| 1167.51 - 1170.50           | 30394.13  | 23.49                | 0.00             | 1317.51 - 1320.50           | 34294.13  | 50.49                | 0.00             |
| 1170.51 - 1173.50           | 30472.13  | 24.03                | 0.00             | 1320.51 - 1323.50           | 34372.13  | 51.03                | 0.00             |
| 1173.51 - 1176.50           | 30550.13  | 24.57                | 0.00             | 1323.51 - 1326.50           | 34450.13  | 51.57                | 0.00             |
| 1176.51 - 1179.50           | 30628.13  | 25.11                | 0.00             | 1326.51 - 1329.50           | 34528.13  | 52.11                | 0.00             |
| 1179.51 - 1182.50           | 30706.13  | 25.65                | 0.00             | 1329.51 - 1332.50           | 34606.13  | 52.65                | 0.00             |
| 1182.51 - 1185.50           | 30784.13  | 26.19                | 0.00             | 1332.51 - 1335.50           | 34684.13  | 53.19                | 0.00             |
| 1185.51 - 1188.50           | 30862.13  | 26.73                | 0.00             | 1335.51 - 1338.50           | 34762.13  | 53.73                | 0.00             |
| 1188.51 - 1191.50           | 30940.13  | 27.27                | 0.00             | 1338.51 - 1341.50           | 34840.13  | 54.27                | 0.00             |
| 1191.51 - 1194.50           | 31018.13  | 27.81                | 0.00             | 1341.51 - 1344.50           | 34918.13  | 54.81                | 0.00             |
| 1194.51 - 1197.50           | 31096.13  | 28.35                | 0.00             | 1344.51 - 1347.50           | 34996.13  | 55.35                | 0.00             |
| 1197.51 - 1200.50           | 31174.13  | 28.89                | 0.00             | 1347.51 - 1350.50           | 35074.13  | 55.89                | 0.00             |
| 1200.51 - 1203.50           | 31252.13  | 29.43                | 0.00             | 1350.51 - 1353.50           | 35152.13  | 56.43                | 0.00             |
| 1203.51 - 1206.50           | 31330.13  | 29.97                | 0.00             | 1353.51 - 1356.50           | 35230.13  | 56.97                | 0.00             |
| 1206.51 - 1209.50           | 31408.13  | 30.51                | 0.00             | 1356.51 - 1359.50           | 35308.13  | 57.51                | 0.00             |
| 1209.51 - 1212.50           | 31486.13  | 31.05                | 0.00             | 1359.51 - 1362.50           | 35386.13  | 58.05                | 0.00             |
| 1212.51 - 1215.50           | 31564.13  | 31.59                | 0.00             | 1362.51 - 1365.50           | 35464.13  | 58.59                | 0.00             |
| 1215.51 - 1218.50           | 31642.13  | 32.13                | 0.00             | 1365.51 - 1368.50           | 35542.13  | 59.13                | 0.00             |
| 1218.51 - 1221.50           | 31720.13  | 32.67                | 0.00             | 1368.51 - 1371.50           | 35620.13  | 59.67                | 0.00             |
| 1221.51 - 1224.50           | 31798.13  | 33.21                | 0.00             | 1371.51 - 1374.50           | 35698.13  | 60.21                | 0.00             |
| 1224.51 - 1227.50           | 31876.13  | 33.75                | 0.00             | 1374.51 - 1377.50           | 35776.13  | 60.75                | 0.00             |
| 1227.51 - 1230.50           | 31954.13  | 34.29                | 0.00             | 1377.51 - 1380.50           | 35854.13  | 61.29                | 0.00             |
| 1230.51 - 1233.50           | 32032.13  | 34.83                | 0.00             | 1380.51 - 1383.50           | 35932.13  | 61.83                | 0.00             |
| 1233.51 - 1236.50           | 32110.13  | 35.37                | 0.00             | 1383.51 - 1386.50           | 36010.13  | 62.37                | 0.00             |
| 1236.51 - 1239.50           | 32188.13  | 35.91                | 0.00             | 1386.51 - 1389.50           | 36088.13  | 62.91                | 0.00             |
| 1239.51 - 1242.50           | 32266.13  | 36.45                | 0.00             | 1389.51 - 1392.50           | 36166.13  | 63.45                | 0.00             |
| 1242.51 - 1245.50           | 32344.13  | 36.99                | 0.00             | 1392.51 - 1395.50           | 36244.13  | 63.99                | 0.00             |
| 1245.51 - 1248.50           | 32422.13  | 37.53                | 0.00             | 1395.51 - 1398.50           | 36322.13  | 64.53                | 0.00             |
| 1248.51 - 1251.50           | 32500.13  | 38.07                | 0.00             | 1398.51 - 1401.50           | 36400.13  | 65.07                | 0.00             |
| 1251.51 - 1254.50           | 32578.13  | 38.61                | 0.00             | 1401.51 - 1404.50           | 36478.13  | 65.61                | 0.00             |
| 1254.51 - 1257.50           | 32656.13  | 39.15                | 0.00             | 1404.51 - 1407.50           | 36556.13  | 66.15                | 0.00             |
| 1257.51 - 1260.50           | 32734.13  | 39.69                | 0.00             | 1407.51 - 1410.50           | 36634.13  | 66.69                | 0.00             |
| 1260.51 - 1263.50           | 32812.13  | 40.23                | 0.00             | 1410.51 - 1413.50           | 36712.13  | 67.23                | 0.00             |
| 1263.51 - 1266.50           | 32890.13  | 40.77                | 0.00             | 1413.51 - 1416.50           | 36790.13  | 67.77                | 0.00             |
| 1266.51 - 1269.50           | 32968.13  | 41.31                | 0.00             | 1416.51 - 1419.50           | 36868.13  | 68.31                | 0.00             |
| 1269.51 - 1272.50           | 33046.13  | 41.85                | 0.00             | 1419.51 - 1422.50           | 36946.13  | 68.85                | 0.00             |
| 1272.51 - 1275.50           | 33124.13  | 42.39                | 0.00             | 1422.51 - 1425.50           | 37024.13  | 69.39                | 0.00             |
| 1275.51 - 1278.50           | 33202.13  | 42.93                | 0.00             | 1425.51 - 1428.50           | 37102.13  | 69.93                | 0.00             |
| 1278.51 - 1281.50           | 33280.13  | 43.47                | 0.00             | 1428.51 - 1431.50           | 37180.13  | 70.47                | 0.00             |
| 1281.51 - 1284.50           | 33358.13  | 44.01                | 0.00             | 1431.51 - 1434.50           | 37258.13  | 71.01                | 0.00             |
| 1284.51 - 1287.50           | 33436.13  | 44.55                | 0.00             | 1434.51 - 1437.50           | 37336.13  | 71.55                | 0.00             |

**R 1137.51 — R 1437.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1437.51 - 1442.50           | 37440.13  | 72.27                | 0.00             | 1687.51 - 1692.50           | 43940.13  | 127.88               | 12.50            |
| 1442.51 - 1447.50           | 37570.13  | 73.17                | 0.00             | 1692.51 - 1697.50           | 44070.13  | 129.13               | 13.75            |
| 1447.51 - 1452.50           | 37700.13  | 74.07                | 0.00             | 1697.51 - 1702.50           | 44200.13  | 130.38               | 15.00            |
| 1452.51 - 1457.50           | 37830.13  | 74.97                | 0.00             | 1702.51 - 1707.50           | 44330.13  | 131.63               | 16.25            |
| 1457.51 - 1462.50           | 37960.13  | 75.87                | 0.00             | 1707.51 - 1712.50           | 44460.13  | 132.88               | 17.50            |
| 1462.51 - 1467.50           | 38090.13  | 76.77                | 0.00             | 1712.51 - 1717.50           | 44590.13  | 134.13               | 18.75            |
| 1467.51 - 1472.50           | 38220.13  | 77.67                | 0.00             | 1717.51 - 1722.50           | 44720.13  | 135.38               | 20.00            |
| 1472.51 - 1477.50           | 38350.13  | 78.57                | 0.00             | 1722.51 - 1727.50           | 44850.13  | 136.63               | 21.25            |
| 1477.51 - 1482.50           | 38480.13  | 79.47                | 0.00             | 1727.51 - 1732.50           | 44980.13  | 137.88               | 22.50            |
| 1482.51 - 1487.50           | 38610.13  | 80.37                | 0.00             | 1732.51 - 1737.50           | 45110.13  | 139.13               | 23.75            |
| 1487.51 - 1492.50           | 38740.13  | 81.27                | 0.00             | 1737.51 - 1742.50           | 45240.13  | 140.38               | 25.00            |
| 1492.51 - 1497.50           | 38870.13  | 82.17                | 0.00             | 1742.51 - 1747.50           | 45370.13  | 141.63               | 26.25            |
| 1497.51 - 1502.50           | 39000.13  | 83.07                | 0.00             | 1747.51 - 1752.50           | 45500.13  | 142.88               | 27.50            |
| 1502.51 - 1507.50           | 39130.13  | 83.97                | 0.00             | 1752.51 - 1757.50           | 45630.13  | 144.13               | 28.75            |
| 1507.51 - 1512.50           | 39260.13  | 84.87                | 0.00             | 1757.51 - 1762.50           | 45760.13  | 145.38               | 30.00            |
| 1512.51 - 1517.50           | 39390.13  | 85.77                | 0.00             | 1762.51 - 1767.50           | 45890.13  | 146.63               | 31.25            |
| 1517.51 - 1522.50           | 39520.13  | 86.67                | 0.00             | 1767.51 - 1772.50           | 46020.13  | 147.88               | 32.50            |
| 1522.51 - 1527.50           | 39650.13  | 87.57                | 0.00             | 1772.51 - 1777.50           | 46150.13  | 149.13               | 33.75            |
| 1527.51 - 1532.50           | 39780.13  | 88.47                | 0.00             | 1777.51 - 1782.50           | 46280.13  | 150.38               | 35.00            |
| 1532.51 - 1537.50           | 39910.13  | 89.37                | 0.00             | 1782.51 - 1787.50           | 46410.13  | 151.63               | 36.25            |
| 1537.51 - 1542.50           | 40040.13  | 90.38                | 0.00             | 1787.51 - 1792.50           | 46540.13  | 152.88               | 37.50            |
| 1542.51 - 1547.50           | 40170.13  | 91.63                | 0.00             | 1792.51 - 1797.50           | 46670.13  | 154.13               | 38.75            |
| 1547.51 - 1552.50           | 40300.13  | 92.88                | 0.00             | 1797.51 - 1802.50           | 46800.13  | 155.38               | 40.00            |
| 1552.51 - 1557.50           | 40430.13  | 94.13                | 0.00             | 1802.51 - 1807.50           | 46930.13  | 156.63               | 41.25            |
| 1557.51 - 1562.50           | 40560.13  | 95.38                | 0.00             | 1807.51 - 1812.50           | 47060.13  | 157.88               | 42.50            |
| 1562.51 - 1567.50           | 40690.13  | 96.63                | 0.00             | 1812.51 - 1817.50           | 47190.13  | 159.13               | 43.75            |
| 1567.51 - 1572.50           | 40820.13  | 97.88                | 0.00             | 1817.51 - 1822.50           | 47320.13  | 160.38               | 45.00            |
| 1572.51 - 1577.50           | 40950.13  | 99.13                | 0.00             | 1822.51 - 1827.50           | 47450.13  | 161.63               | 46.25            |
| 1577.51 - 1582.50           | 41080.13  | 100.38               | 0.00             | 1827.51 - 1832.50           | 47580.13  | 162.88               | 47.50            |
| 1582.51 - 1587.50           | 41210.13  | 101.63               | 0.00             | 1832.51 - 1837.50           | 47710.13  | 164.13               | 48.75            |
| 1587.51 - 1592.50           | 41340.13  | 102.88               | 0.00             | 1837.51 - 1842.50           | 47840.13  | 165.38               | 50.00            |
| 1592.51 - 1597.50           | 41470.13  | 104.13               | 0.00             | 1842.51 - 1847.50           | 47970.13  | 166.63               | 51.25            |
| 1597.51 - 1602.50           | 41600.13  | 105.38               | 0.00             | 1847.51 - 1852.50           | 48100.13  | 167.88               | 52.50            |
| 1602.51 - 1607.50           | 41730.13  | 106.63               | 0.00             | 1852.51 - 1857.50           | 48230.13  | 169.13               | 53.75            |
| 1607.51 - 1612.50           | 41860.13  | 107.88               | 0.00             | 1857.51 - 1862.50           | 48360.13  | 170.38               | 55.00            |
| 1612.51 - 1617.50           | 41990.13  | 109.13               | 0.00             | 1862.51 - 1867.50           | 48490.13  | 171.63               | 56.25            |
| 1617.51 - 1622.50           | 42120.13  | 110.38               | 0.00             | 1867.51 - 1872.50           | 48620.13  | 172.88               | 57.50            |
| 1622.51 - 1627.50           | 42250.13  | 111.63               | 0.00             | 1872.51 - 1877.50           | 48750.13  | 174.13               | 58.75            |
| 1627.51 - 1632.50           | 42380.13  | 112.88               | 0.00             | 1877.51 - 1882.50           | 48880.13  | 175.38               | 60.00            |
| 1632.51 - 1637.50           | 42510.13  | 114.13               | 0.00             | 1882.51 - 1887.50           | 49010.13  | 176.63               | 61.25            |
| 1637.51 - 1642.50           | 42640.13  | 115.38               | 0.00             | 1887.51 - 1892.50           | 49140.13  | 177.88               | 62.50            |
| 1642.51 - 1647.50           | 42770.13  | 116.63               | 1.25             | 1892.51 - 1897.50           | 49270.13  | 179.13               | 63.75            |
| 1647.51 - 1652.50           | 42900.13  | 117.88               | 2.50             | 1897.51 - 1902.50           | 49400.13  | 180.38               | 65.00            |
| 1652.51 - 1657.50           | 43030.13  | 119.13               | 3.75             | 1902.51 - 1907.50           | 49530.13  | 181.63               | 66.25            |
| 1657.51 - 1662.50           | 43160.13  | 120.38               | 5.00             | 1907.51 - 1912.50           | 49660.13  | 182.88               | 67.50            |
| 1662.51 - 1667.50           | 43290.13  | 121.63               | 6.25             | 1912.51 - 1917.50           | 49790.13  | 184.13               | 68.75            |
| 1667.51 - 1672.50           | 43420.13  | 122.88               | 7.50             | 1917.51 - 1922.50           | 49920.13  | 185.38               | 70.00            |
| 1672.51 - 1677.50           | 43550.13  | 124.13               | 8.75             | 1922.51 - 1927.50           | 50050.13  | 186.63               | 71.25            |
| 1677.51 - 1682.50           | 43680.13  | 125.38               | 10.00            | 1927.51 - 1932.50           | 50180.13  | 187.88               | 72.50            |
| 1682.51 - 1687.50           | 43810.13  | 126.63               | 11.25            | 1932.51 - 1937.50           | 50310.13  | 189.13               | 73.75            |

**R 1437.51 — R 1937.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 1937.51 - 1942.50           | 50440.13  | 190.38               | 75.00            | 2187.51 - 2192.50           | 56940.13  | 252.88               | 137.50           |
| 1942.51 - 1947.50           | 50570.13  | 191.63               | 76.25            | 2192.51 - 2197.50           | 57070.13  | 254.13               | 138.75           |
| 1947.51 - 1952.50           | 50700.13  | 192.88               | 77.50            | 2197.51 - 2202.50           | 57200.13  | 255.38               | 140.00           |
| 1952.51 - 1957.50           | 50830.13  | 194.13               | 78.75            | 2202.51 - 2207.50           | 57330.13  | 256.63               | 141.25           |
| 1957.51 - 1962.50           | 50960.13  | 195.38               | 80.00            | 2207.51 - 2212.50           | 57460.13  | 257.88               | 142.50           |
| 1962.51 - 1967.50           | 51090.13  | 196.63               | 81.25            | 2212.51 - 2217.50           | 57590.13  | 259.13               | 143.75           |
| 1967.51 - 1972.50           | 51220.13  | 197.88               | 82.50            | 2217.51 - 2222.50           | 57720.13  | 260.38               | 145.00           |
| 1972.51 - 1977.50           | 51350.13  | 199.13               | 83.75            | 2222.51 - 2227.50           | 57850.13  | 261.63               | 146.25           |
| 1977.51 - 1982.50           | 51480.13  | 200.38               | 85.00            | 2227.51 - 2232.50           | 57980.13  | 262.88               | 147.50           |
| 1982.51 - 1987.50           | 51610.13  | 201.63               | 86.25            | 2232.51 - 2237.50           | 58110.13  | 264.13               | 148.75           |
| 1987.51 - 1992.50           | 51740.13  | 202.88               | 87.50            | 2237.51 - 2242.50           | 58240.13  | 265.38               | 150.00           |
| 1992.51 - 1997.50           | 51870.13  | 204.13               | 88.75            | 2242.51 - 2247.50           | 58370.13  | 266.63               | 151.25           |
| 1997.51 - 2002.50           | 52000.13  | 205.38               | 90.00            | 2247.51 - 2252.50           | 58500.13  | 267.88               | 152.50           |
| 2002.51 - 2007.50           | 52130.13  | 206.63               | 91.25            | 2252.51 - 2257.50           | 58630.13  | 269.13               | 153.75           |
| 2007.51 - 2012.50           | 52260.13  | 207.88               | 92.50            | 2257.51 - 2262.50           | 58760.13  | 270.38               | 155.00           |
| 2012.51 - 2017.50           | 52390.13  | 209.13               | 93.75            | 2262.51 - 2267.50           | 58890.13  | 271.63               | 156.25           |
| 2017.51 - 2022.50           | 52520.13  | 210.38               | 95.00            | 2267.51 - 2272.50           | 59020.13  | 272.88               | 157.50           |
| 2022.51 - 2027.50           | 52650.13  | 211.63               | 96.25            | 2272.51 - 2277.50           | 59150.13  | 274.13               | 158.75           |
| 2027.51 - 2032.50           | 52780.13  | 212.88               | 97.50            | 2277.51 - 2282.50           | 59280.13  | 275.38               | 160.00           |
| 2032.51 - 2037.50           | 52910.13  | 214.13               | 98.75            | 2282.51 - 2287.50           | 59410.13  | 276.63               | 161.25           |
| 2037.51 - 2042.50           | 53040.13  | 215.38               | 100.00           | 2287.51 - 2292.50           | 59540.13  | 277.88               | 162.50           |
| 2042.51 - 2047.50           | 53170.13  | 216.63               | 101.25           | 2292.51 - 2297.50           | 59670.13  | 279.13               | 163.75           |
| 2047.51 - 2052.50           | 53300.13  | 217.88               | 102.50           | 2297.51 - 2302.50           | 59800.13  | 280.38               | 165.00           |
| 2052.51 - 2057.50           | 53430.13  | 219.13               | 103.75           | 2302.51 - 2307.50           | 59930.13  | 281.63               | 166.25           |
| 2057.51 - 2062.50           | 53560.13  | 220.38               | 105.00           | 2307.51 - 2312.50           | 60060.13  | 282.88               | 167.50           |
| 2062.51 - 2067.50           | 53690.13  | 221.63               | 106.25           | 2312.51 - 2317.50           | 60190.13  | 284.13               | 168.75           |
| 2067.51 - 2072.50           | 53820.13  | 222.88               | 107.50           | 2317.51 - 2322.50           | 60320.13  | 285.38               | 170.00           |
| 2072.51 - 2077.50           | 53950.13  | 224.13               | 108.75           | 2322.51 - 2327.50           | 60450.13  | 286.63               | 171.25           |
| 2077.51 - 2082.50           | 54080.13  | 225.38               | 110.00           | 2327.51 - 2332.50           | 60580.13  | 287.88               | 172.50           |
| 2082.51 - 2087.50           | 54210.13  | 226.63               | 111.25           | 2332.51 - 2337.50           | 60710.13  | 289.13               | 173.75           |
| 2087.51 - 2092.50           | 54340.13  | 227.88               | 112.50           | 2337.51 - 2342.50           | 60840.13  | 290.38               | 175.00           |
| 2092.51 - 2097.50           | 54470.13  | 229.13               | 113.75           | 2342.51 - 2347.50           | 60970.13  | 291.63               | 176.25           |
| 2097.51 - 2102.50           | 54600.13  | 230.38               | 115.00           | 2347.51 - 2352.50           | 61100.13  | 292.88               | 177.50           |
| 2102.51 - 2107.50           | 54730.13  | 231.63               | 116.25           | 2352.51 - 2357.50           | 61230.13  | 294.13               | 178.75           |
| 2107.51 - 2112.50           | 54860.13  | 232.88               | 117.50           | 2357.51 - 2362.50           | 61360.13  | 295.38               | 180.00           |
| 2112.51 - 2117.50           | 54990.13  | 234.13               | 118.75           | 2362.51 - 2367.50           | 61490.13  | 296.63               | 181.25           |
| 2117.51 - 2122.50           | 55120.13  | 235.38               | 120.00           | 2367.51 - 2372.50           | 61620.13  | 297.88               | 182.50           |
| 2122.51 - 2127.50           | 55250.13  | 236.63               | 121.25           | 2372.51 - 2377.50           | 61750.13  | 299.13               | 183.75           |
| 2127.51 - 2132.50           | 55380.13  | 237.88               | 122.50           | 2377.51 - 2382.50           | 61880.13  | 300.38               | 185.00           |
| 2132.51 - 2137.50           | 55510.13  | 239.13               | 123.75           | 2382.51 - 2387.50           | 62010.13  | 301.63               | 186.25           |
| 2137.51 - 2142.50           | 55640.13  | 240.38               | 125.00           | 2387.51 - 2392.50           | 62140.13  | 302.88               | 187.50           |
| 2142.51 - 2147.50           | 55770.13  | 241.63               | 126.25           | 2392.51 - 2397.50           | 62270.13  | 304.13               | 188.75           |
| 2147.51 - 2152.50           | 55900.13  | 242.88               | 127.50           | 2397.51 - 2402.50           | 62400.13  | 305.38               | 190.00           |
| 2152.51 - 2157.50           | 56030.13  | 244.13               | 128.75           | 2402.51 - 2407.50           | 62530.13  | 306.63               | 191.25           |
| 2157.51 - 2162.50           | 56160.13  | 245.38               | 130.00           | 2407.51 - 2412.50           | 62660.13  | 307.88               | 192.50           |
| 2162.51 - 2167.50           | 56290.13  | 246.63               | 131.25           | 2412.51 - 2417.50           | 62790.13  | 309.13               | 193.75           |
| 2167.51 - 2172.50           | 56420.13  | 247.88               | 132.50           | 2417.51 - 2422.50           | 62920.13  | 310.38               | 195.00           |
| 2172.51 - 2177.50           | 56550.13  | 249.13               | 133.75           | 2422.51 - 2427.50           | 63050.13  | 311.63               | 196.25           |
| 2177.51 - 2182.50           | 56680.13  | 250.38               | 135.00           | 2427.51 - 2432.50           | 63180.13  | 312.88               | 197.50           |
| 2182.51 - 2187.50           | 56810.13  | 251.63               | 136.25           | 2432.51 - 2437.50           | 63310.13  | 314.13               | 198.75           |

**R 1937.51 — R 2437.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 2437.51 - 2447.50           | 63505.13  | 316.01               | 200.62           | 2937.51 - 2947.50           | 76505.13  | 441.01               | 325.62           |
| 2447.51 - 2457.50           | 63765.13  | 318.51               | 203.12           | 2947.51 - 2957.50           | 76765.13  | 443.51               | 328.12           |
| 2457.51 - 2467.50           | 64025.13  | 321.01               | 205.62           | 2957.51 - 2967.50           | 77025.13  | 446.01               | 330.62           |
| 2467.51 - 2477.50           | 64285.13  | 323.51               | 208.12           | 2967.51 - 2977.50           | 77285.13  | 448.51               | 333.12           |
| 2477.51 - 2487.50           | 64545.13  | 326.01               | 210.62           | 2977.51 - 2987.50           | 77545.13  | 451.01               | 335.62           |
| 2487.51 - 2497.50           | 64805.13  | 328.51               | 213.12           | 2987.51 - 2997.50           | 77805.13  | 453.51               | 338.12           |
| 2497.51 - 2507.50           | 65065.13  | 331.01               | 215.62           | 2997.51 - 3007.50           | 78065.13  | 456.01               | 340.62           |
| 2507.51 - 2517.50           | 65325.13  | 333.51               | 218.12           | 3007.51 - 3017.50           | 78325.13  | 458.51               | 343.12           |
| 2517.51 - 2527.50           | 65585.13  | 336.01               | 220.62           | 3017.51 - 3027.50           | 78585.13  | 461.01               | 345.62           |
| 2527.51 - 2537.50           | 65845.13  | 338.51               | 223.12           | 3027.51 - 3037.50           | 78845.13  | 463.51               | 348.12           |
| 2537.51 - 2547.50           | 66105.13  | 341.01               | 225.62           | 3037.51 - 3047.50           | 79105.13  | 466.01               | 350.62           |
| 2547.51 - 2557.50           | 66365.13  | 343.51               | 228.12           | 3047.51 - 3057.50           | 79365.13  | 468.51               | 353.12           |
| 2557.51 - 2567.50           | 66625.13  | 346.01               | 230.62           | 3057.51 - 3067.50           | 79625.13  | 471.01               | 355.62           |
| 2567.51 - 2577.50           | 66885.13  | 348.51               | 233.12           | 3067.51 - 3077.50           | 79885.13  | 473.51               | 358.12           |
| 2577.51 - 2587.50           | 67145.13  | 351.01               | 235.62           | 3077.51 - 3087.50           | 80145.13  | 476.28               | 360.90           |
| 2587.51 - 2597.50           | 67405.13  | 353.51               | 238.12           | 3087.51 - 3097.50           | 80405.13  | 479.28               | 363.90           |
| 2597.51 - 2607.50           | 67665.13  | 356.01               | 240.62           | 3097.51 - 3107.50           | 80665.13  | 482.28               | 366.90           |
| 2607.51 - 2617.50           | 67925.13  | 358.51               | 243.12           | 3107.51 - 3117.50           | 80925.13  | 485.28               | 369.90           |
| 2617.51 - 2627.50           | 68185.13  | 361.01               | 245.62           | 3117.51 - 3127.50           | 81185.13  | 488.28               | 372.90           |
| 2627.51 - 2637.50           | 68445.13  | 363.51               | 248.12           | 3127.51 - 3137.50           | 81445.13  | 491.28               | 375.90           |
| 2637.51 - 2647.50           | 68705.13  | 366.01               | 250.62           | 3137.51 - 3147.50           | 81705.13  | 494.28               | 378.90           |
| 2647.51 - 2657.50           | 68965.13  | 368.51               | 253.12           | 3147.51 - 3157.50           | 81965.13  | 497.28               | 381.90           |
| 2657.51 - 2667.50           | 69225.13  | 371.01               | 255.62           | 3157.51 - 3167.50           | 82225.13  | 500.28               | 384.90           |
| 2667.51 - 2677.50           | 69485.13  | 373.51               | 258.12           | 3167.51 - 3177.50           | 82485.13  | 503.28               | 387.90           |
| 2677.51 - 2687.50           | 69745.13  | 376.01               | 260.62           | 3177.51 - 3187.50           | 82745.13  | 506.28               | 390.90           |
| 2687.51 - 2697.50           | 70005.13  | 378.51               | 263.12           | 3187.51 - 3197.50           | 83005.13  | 509.28               | 393.90           |
| 2697.51 - 2707.50           | 70265.13  | 381.01               | 265.62           | 3197.51 - 3207.50           | 83265.13  | 512.28               | 396.90           |
| 2707.51 - 2717.50           | 70525.13  | 383.51               | 268.12           | 3207.51 - 3217.50           | 83525.13  | 515.28               | 399.90           |
| 2717.51 - 2727.50           | 70785.13  | 386.01               | 270.62           | 3217.51 - 3227.50           | 83785.13  | 518.28               | 402.90           |
| 2727.51 - 2737.50           | 71045.13  | 388.51               | 273.12           | 3227.51 - 3237.50           | 84045.13  | 521.28               | 405.90           |
| 2737.51 - 2747.50           | 71305.13  | 391.01               | 275.62           | 3237.51 - 3247.50           | 84305.13  | 524.28               | 408.90           |
| 2747.51 - 2757.50           | 71565.13  | 393.51               | 278.12           | 3247.51 - 3257.50           | 84565.13  | 527.28               | 411.90           |
| 2757.51 - 2767.50           | 71825.13  | 396.01               | 280.62           | 3257.51 - 3267.50           | 84825.13  | 530.28               | 414.90           |
| 2767.51 - 2777.50           | 72085.13  | 398.51               | 283.12           | 3267.51 - 3277.50           | 85085.13  | 533.28               | 417.90           |
| 2777.51 - 2787.50           | 72345.13  | 401.01               | 285.62           | 3277.51 - 3287.50           | 85345.13  | 536.28               | 420.90           |
| 2787.51 - 2797.50           | 72605.13  | 403.51               | 288.12           | 3287.51 - 3297.50           | 85605.13  | 539.28               | 423.90           |
| 2797.51 - 2807.50           | 72865.13  | 406.01               | 290.62           | 3297.51 - 3307.50           | 85865.13  | 542.28               | 426.90           |
| 2807.51 - 2817.50           | 73125.13  | 408.51               | 293.12           | 3307.51 - 3317.50           | 86125.13  | 545.28               | 429.90           |
| 2817.51 - 2827.50           | 73385.13  | 411.01               | 295.62           | 3317.51 - 3327.50           | 86385.13  | 548.28               | 432.90           |
| 2827.51 - 2837.50           | 73645.13  | 413.51               | 298.12           | 3327.51 - 3337.50           | 86645.13  | 551.28               | 435.90           |
| 2837.51 - 2847.50           | 73905.13  | 416.01               | 300.62           | 3337.51 - 3347.50           | 86905.13  | 554.28               | 438.90           |
| 2847.51 - 2857.50           | 74165.13  | 418.51               | 303.12           | 3347.51 - 3357.50           | 87165.13  | 557.28               | 441.90           |
| 2857.51 - 2867.50           | 74425.13  | 421.01               | 305.62           | 3357.51 - 3367.50           | 87425.13  | 560.28               | 444.90           |
| 2867.51 - 2877.50           | 74685.13  | 423.51               | 308.12           | 3367.51 - 3377.50           | 87685.13  | 563.28               | 447.90           |
| 2877.51 - 2887.50           | 74945.13  | 426.01               | 310.62           | 3377.51 - 3387.50           | 87945.13  | 566.28               | 450.90           |
| 2887.51 - 2897.50           | 75205.13  | 428.51               | 313.12           | 3387.51 - 3397.50           | 88205.13  | 569.28               | 453.90           |
| 2897.51 - 2907.50           | 75465.13  | 431.01               | 315.62           | 3397.51 - 3407.50           | 88465.13  | 572.28               | 456.90           |
| 2907.51 - 2917.50           | 75725.13  | 433.51               | 318.12           | 3407.51 - 3417.50           | 88725.13  | 575.28               | 459.90           |
| 2917.51 - 2927.50           | 75985.13  | 436.01               | 320.62           | 3417.51 - 3427.50           | 88985.13  | 578.28               | 462.90           |
| 2927.51 - 2937.50           | 76245.13  | 438.51               | 323.12           | 3427.51 - 3437.50           | 89245.13  | 581.28               | 465.90           |

**R 2437.51 — R 3437.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 3437.51 - 3447.50           | 89505.13  | 584.28               | 468.90           | 3937.51 - 3947.50           | 102505.13                                       | 734.28               | 618.90           |
| 3447.51 - 3457.50           | 89765.13  | 587.28               | 471.90           | 3947.51 - 3957.50           | 102765.13                                       | 737.28               | 621.90           |
| 3457.51 - 3467.50           | 90025.13  | 590.28               | 474.90           | 3957.51 - 3967.50           | 103025.13                                       | 740.28               | 624.90           |
| 3467.51 - 3477.50           | 90285.13  | 593.28               | 477.90           | 3967.51 - 3977.50           | 103285.13                                       | 743.28               | 627.90           |
| 3477.51 - 3487.50           | 90545.13  | 596.28               | 480.90           | 3977.51 - 3987.50           | 103545.13                                       | 746.28               | 630.90           |
| 3487.51 - 3497.50           | 90805.13  | 599.28               | 483.90           | 3987.51 - 3997.50           | 103805.13                                       | 749.28               | 633.90           |
| 3497.51 - 3507.50           | 91065.13  | 602.28               | 486.90           | 3997.51 - 4007.50           | 104065.13                                       | 752.28               | 636.90           |
| 3507.51 - 3517.50           | 91325.13  | 605.28               | 489.90           | 4007.51 - 4017.50           | 104325.13                                       | 755.28               | 639.90           |
| 3517.51 - 3527.50           | 91585.13  | 608.28               | 492.90           | 4017.51 - 4027.50           | 104585.13                                       | 758.28               | 642.90           |
| 3527.51 - 3537.50           | 91845.13  | 611.28               | 495.90           | 4027.51 - 4037.50           | 104845.13                                       | 761.28               | 645.90           |
| 3537.51 - 3547.50           | 92105.13  | 614.28               | 498.90           | 4037.51 - 4047.50           | 105105.13                                       | 764.28               | 648.90           |
| 3547.51 - 3557.50           | 92365.13  | 617.28               | 501.90           | 4047.51 - 4057.50           | 105365.13                                       | 767.28               | 651.90           |
| 3557.51 - 3567.50           | 92625.13  | 620.28               | 504.90           | 4057.51 - 4067.50           | 105625.13                                       | 770.28               | 654.90           |
| 3567.51 - 3577.50           | 92885.13  | 623.28               | 507.90           | 4067.51 - 4077.50           | 105885.13                                       | 773.28               | 657.90           |
| 3577.51 - 3587.50           | 93145.13  | 626.28               | 510.90           | 4077.51 - 4087.50           | 106145.13                                       | 776.28               | 660.90           |
| 3587.51 - 3597.50           | 93405.13  | 629.28               | 513.90           | 4087.51 - 4097.50           | 106405.13                                       | 779.28               | 663.90           |
| 3597.51 - 3607.50           | 93665.13  | 632.28               | 516.90           | 4097.51 - 4107.50           | 106665.13                                       | 782.28               | 666.90           |
| 3607.51 - 3617.50           | 93925.13  | 635.28               | 519.90           | 4107.51 - 4117.50           | 106925.13                                       | 785.28               | 669.90           |
| 3617.51 - 3627.50           | 94185.13  | 638.28               | 522.90           | 4117.51 - 4127.50           | 107185.13                                       | 788.28               | 672.90           |
| 3627.51 - 3637.50           | 94445.13  | 641.28               | 525.90           | 4127.51 - 4137.50           | 107445.13                                       | 791.28               | 675.90           |
| 3637.51 - 3647.50           | 94705.13  | 644.28               | 528.90           | 4137.51 - 4147.50           | 107705.13                                       | 794.28               | 678.90           |
| 3647.51 - 3657.50           | 94965.13  | 647.28               | 531.90           | 4147.51 - 4157.50           | 107965.13                                       | 797.28               | 681.90           |
| 3657.51 - 3667.50           | 95225.13  | 650.28               | 534.90           | 4157.51 - 4167.50           | 108225.13                                       | 800.28               | 684.90           |
| 3667.51 - 3677.50           | 95485.13  | 653.28               | 537.90           | 4167.51 - 4177.50           | 108485.13                                       | 803.28               | 687.90           |
| 3677.51 - 3687.50           | 95745.13  | 656.28               | 540.90           | 4177.51 - 4187.50           | 108745.13                                       | 806.28               | 690.90           |
| 3687.51 - 3697.50           | 96005.13  | 659.28               | 543.90           | 4187.51 - 4197.50           | 109005.13                                       | 809.28               | 693.90           |
| 3697.51 - 3707.50           | 96265.13  | 662.28               | 546.90           | 4197.51 - 4207.50           | 109265.13                                       | 812.28               | 696.90           |
| 3707.51 - 3717.50           | 96525.13  | 665.28               | 549.90           | 4207.51 - 4217.50           | 109525.13                                       | 815.28               | 699.90           |
| 3717.51 - 3727.50           | 96785.13  | 668.28               | 552.90           | 4217.51 - 4227.50           | 109785.13                                       | 818.28               | 702.90           |
| 3727.51 - 3737.50           | 97045.13  | 671.28               | 555.90           | 4227.51 - 4237.50           | 110045.13                                       | 821.37               | 705.99           |
| 3737.51 - 3747.50           | 97305.13  | 674.28               | 558.90           | 4237.51 - 4247.50           | 110305.13                                       | 824.87               | 709.49           |
| 3747.51 - 3757.50           | 97565.13  | 677.28               | 561.90           | 4247.51 - 4257.50           | 110565.13                                       | 828.37               | 712.99           |
| 3757.51 - 3767.50           | 97825.13  | 680.28               | 564.90           | 4257.51 - 4267.50           | 110825.13                                       | 831.87               | 716.49           |
| 3767.51 - 3777.50           | 98085.13  | 683.28               | 567.90           | 4267.51 - 4277.50           | 111085.13                                       | 835.37               | 719.99           |
| 3777.51 - 3787.50           | 98345.13  | 686.28               | 570.90           | 4277.51 - 4287.50           | 111345.13                                       | 838.87               | 723.49           |
| 3787.51 - 3797.50           | 98605.13  | 689.28               | 573.90           | 4287.51 - 4297.50           | 111605.13                                       | 842.37               | 726.99           |
| 3797.51 - 3807.50           | 98865.13  | 692.28               | 576.90           | 4297.51 - 4307.50           | 111865.13                                       | 845.87               | 730.49           |
| 3807.51 - 3817.50           | 99125.13  | 695.28               | 579.90           | 4307.51 - 4317.50           | 112125.13                                       | 849.37               | 733.99           |
| 3817.51 - 3827.50           | 99385.13  | 698.28               | 582.90           | 4317.51 - 4327.50           | 112385.13                                       | 852.87               | 737.49           |
| 3827.51 - 3837.50           | 99645.13  | 701.28               | 585.90           | 4327.51 - 4337.50           | 112645.13                                       | 856.37               | 740.99           |
| 3837.51 - 3847.50           | 99905.13  | 704.28               | 588.90           | 4337.51 - 4347.50           | 112905.13                                       | 859.87               | 744.49           |
| 3847.51 - 3857.50           | 100165.13                                       | 707.28               | 591.90           | 4347.51 - 4357.50           | 113165.13                                       | 863.37               | 747.99           |
| 3857.51 - 3867.50           | 100425.13                                       | 710.28               | 594.90           | 4357.51 - 4367.50           | 113425.13                                       | 866.87               | 751.49           |
| 3867.51 - 3877.50           | 100685.13                                       | 713.28               | 597.90           | 4367.51 - 4377.50           | 113685.13                                       | 870.37               | 754.99           |
| 3877.51 - 3887.50           | 100945.13                                       | 716.28               | 600.90           | 4377.51 - 4387.50           | 113945.13                                       | 873.87               | 758.49           |
| 3887.51 - 3897.50           | 101205.13                                       | 719.28               | 603.90           | 4387.51 - 4397.50           | 114205.13                                       | 877.37               | 761.99           |
| 3897.51 - 3907.50           | 101465.13                                       | 722.28               | 606.90           | 4397.51 - 4407.50           | 114465.13                                       | 880.87               | 765.49           |
| 3907.51 - 3917.50           | 101725.13                                       | 725.28               | 609.90           | 4407.51 - 4417.50           | 114725.13                                       | 884.37               | 768.99           |
| 3917.51 - 3927.50           | 101985.13                                       | 728.28               | 612.90           | 4417.51 - 4427.50           | 114985.13                                       | 887.87               | 772.49           |
| 3927.51 - 3937.50           | 102245.13                                       | 731.28               | 615.90           | 4427.51 - 4437.50           | 115245.13                                       | 891.37               | 775.99           |

**R 3437.51 — R 4437.50****TABLE  
TABEL B**

## FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 4437.51 - 4447.50           | 115505.13                                       | 894.87               | 779.49           | 4937.51 - 4947.50           | 128505.13                                       | 1069.87              | 954.49           |
| 4447.51 - 4457.50           | 115765.13                                       | 898.37               | 782.99           | 4947.51 - 4957.50           | 128765.13                                       | 1073.37              | 957.99           |
| 4457.51 - 4467.50           | 116025.13                                       | 901.87               | 786.49           | 4957.51 - 4967.50           | 129025.13                                       | 1076.87              | 961.49           |
| 4467.51 - 4477.50           | 116285.13                                       | 905.37               | 789.99           | 4967.51 - 4977.50           | 129285.13                                       | 1080.37              | 964.99           |
| 4477.51 - 4487.50           | 116545.13                                       | 908.87               | 793.49           | 4977.51 - 4987.50           | 129545.13                                       | 1083.87              | 968.49           |
| 4487.51 - 4497.50           | 116805.13                                       | 912.37               | 796.99           | 4987.51 - 4997.50           | 129805.13                                       | 1087.37              | 971.99           |
| 4497.51 - 4507.50           | 117065.13                                       | 915.87               | 800.49           | 4997.51 - 5007.50           | 130065.13                                       | 1090.87              | 975.49           |
| 4507.51 - 4517.50           | 117325.13                                       | 919.37               | 803.99           | 5007.51 - 5017.50           | 130325.13                                       | 1094.37              | 978.99           |
| 4517.51 - 4527.50           | 117585.13                                       | 922.87               | 807.49           | 5017.51 - 5027.50           | 130585.13                                       | 1097.87              | 982.49           |
| 4527.51 - 4537.50           | 117845.13                                       | 926.37               | 810.99           | 5027.51 - 5037.50           | 130845.13                                       | 1101.37              | 985.99           |
| 4537.51 - 4547.50           | 118105.13                                       | 929.87               | 814.49           | 5037.51 - 5047.50           | 131105.13                                       | 1104.87              | 989.49           |
| 4547.51 - 4557.50           | 118365.13                                       | 933.37               | 817.99           | 5047.51 - 5057.50           | 131365.13                                       | 1108.37              | 992.99           |
| 4557.51 - 4567.50           | 118625.13                                       | 936.87               | 821.49           | 5057.51 - 5067.50           | 131625.13                                       | 1111.87              | 996.49           |
| 4567.51 - 4577.50           | 118885.13                                       | 940.37               | 824.99           | 5067.51 - 5077.50           | 131885.13                                       | 1115.37              | 999.99           |
| 4577.51 - 4587.50           | 119145.13                                       | 943.87               | 828.49           | 5077.51 - 5087.50           | 132145.13                                       | 1118.87              | 1003.49          |
| 4587.51 - 4597.50           | 119405.13                                       | 947.37               | 831.99           | 5087.51 - 5097.50           | 132405.13                                       | 1122.37              | 1006.99          |
| 4597.51 - 4607.50           | 119665.13                                       | 950.87               | 835.49           | 5097.51 - 5107.50           | 132665.13                                       | 1125.87              | 1010.49          |
| 4607.51 - 4617.50           | 119925.13                                       | 954.37               | 838.99           | 5107.51 - 5117.50           | 132925.13                                       | 1129.37              | 1013.99          |
| 4617.51 - 4627.50           | 120185.13                                       | 957.87               | 842.49           | 5117.51 - 5127.50           | 133185.13                                       | 1132.87              | 1017.49          |
| 4627.51 - 4637.50           | 120445.13                                       | 961.37               | 845.99           | 5127.51 - 5137.50           | 133445.13                                       | 1136.37              | 1020.99          |
| 4637.51 - 4647.50           | 120705.13                                       | 964.87               | 849.49           | 5137.51 - 5147.50           | 133705.13                                       | 1139.87              | 1024.49          |
| 4647.51 - 4657.50           | 120965.13                                       | 968.37               | 852.99           | 5147.51 - 5157.50           | 133965.13                                       | 1143.37              | 1027.99          |
| 4657.51 - 4667.50           | 121225.13                                       | 971.87               | 856.49           | 5157.51 - 5167.50           | 134225.13                                       | 1146.87              | 1031.49          |
| 4667.51 - 4677.50           | 121485.13                                       | 975.37               | 859.99           | 5167.51 - 5177.50           | 134485.13                                       | 1150.37              | 1034.99          |
| 4677.51 - 4687.50           | 121745.13                                       | 978.87               | 863.49           | 5177.51 - 5187.50           | 134745.13                                       | 1153.87              | 1038.49          |
| 4687.51 - 4697.50           | 122005.13                                       | 982.37               | 866.99           | 5187.51 - 5197.50           | 135005.13                                       | 1157.37              | 1041.99          |
| 4697.51 - 4707.50           | 122265.13                                       | 985.87               | 870.49           | 5197.51 - 5207.50           | 135265.13                                       | 1160.87              | 1045.49          |
| 4707.51 - 4717.50           | 122525.13                                       | 989.37               | 873.99           | 5207.51 - 5217.50           | 135525.13                                       | 1164.37              | 1048.99          |
| 4717.51 - 4727.50           | 122785.13                                       | 992.87               | 877.49           | 5217.51 - 5227.50           | 135785.13                                       | 1167.87              | 1052.49          |
| 4727.51 - 4737.50           | 123045.13                                       | 996.37               | 880.99           | 5227.51 - 5237.50           | 136045.13                                       | 1171.37              | 1055.99          |
| 4737.51 - 4747.50           | 123305.13                                       | 999.87               | 884.49           | 5237.51 - 5247.50           | 136305.13                                       | 1174.87              | 1059.49          |
| 4747.51 - 4757.50           | 123565.13                                       | 1003.37              | 887.99           | 5247.51 - 5257.50           | 136565.13                                       | 1178.37              | 1062.99          |
| 4757.51 - 4767.50           | 123825.13                                       | 1006.87              | 891.49           | 5257.51 - 5267.50           | 136825.13                                       | 1181.87              | 1066.49          |
| 4767.51 - 4777.50           | 124085.13                                       | 1010.37              | 894.99           | 5267.51 - 5277.50           | 137085.13                                       | 1185.37              | 1069.99          |
| 4777.51 - 4787.50           | 124345.13                                       | 1013.87              | 898.49           | 5277.51 - 5287.50           | 137345.13                                       | 1188.87              | 1073.49          |
| 4787.51 - 4797.50           | 124605.13                                       | 1017.37              | 901.99           | 5287.51 - 5297.50           | 137605.13                                       | 1192.37              | 1076.99          |
| 4797.51 - 4807.50           | 124865.13                                       | 1020.87              | 905.49           | 5297.51 - 5307.50           | 137865.13                                       | 1195.87              | 1080.49          |
| 4807.51 - 4817.50           | 125125.13                                       | 1024.37              | 908.99           | 5307.51 - 5317.50           | 138125.13                                       | 1199.37              | 1083.99          |
| 4817.51 - 4827.50           | 125385.13                                       | 1027.87              | 912.49           | 5317.51 - 5327.50           | 138385.13                                       | 1202.87              | 1087.49          |
| 4827.51 - 4837.50           | 125645.13                                       | 1031.37              | 915.99           | 5327.51 - 5337.50           | 138645.13                                       | 1206.37              | 1090.99          |
| 4837.51 - 4847.50           | 125905.13                                       | 1034.87              | 919.49           | 5337.51 - 5347.50           | 138905.13                                       | 1209.87              | 1094.49          |
| 4847.51 - 4857.50           | 126165.13                                       | 1038.37              | 922.99           | 5347.51 - 5357.50           | 139165.13                                       | 1213.37              | 1097.99          |
| 4857.51 - 4867.50           | 126425.13                                       | 1041.87              | 926.49           | 5357.51 - 5367.50           | 139425.13                                       | 1216.87              | 1101.49          |
| 4867.51 - 4877.50           | 126685.13                                       | 1045.37              | 929.99           | 5367.51 - 5377.50           | 139685.13                                       | 1220.37              | 1104.99          |
| 4877.51 - 4887.50           | 126945.13                                       | 1048.87              | 933.49           | 5377.51 - 5387.50           | 139945.13                                       | 1223.87              | 1108.49          |
| 4887.51 - 4897.50           | 127205.13                                       | 1052.37              | 936.99           | 5387.51 - 5397.50           | 140205.13                                       | 1227.37              | 1111.99          |
| 4897.51 - 4907.50           | 127465.13                                       | 1055.87              | 940.49           | 5397.51 - 5407.50           | 140465.13                                       | 1230.87              | 1115.49          |
| 4907.51 - 4917.50           | 127725.13                                       | 1059.37              | 943.99           | 5407.51 - 5417.50           | 140725.13                                       | 1234.37              | 1118.99          |
| 4917.51 - 4927.50           | 127985.13                                       | 1062.87              | 947.49           | 5417.51 - 5427.50           | 140985.13                                       | 1237.87              | 1122.49          |
| 4927.51 - 4937.50           | 128245.13                                       | 1066.37              | 950.99           | 5427.51 - 5437.50           | 141245.13                                       | 1241.37              | 1125.99          |

**R 4437.51 — R 5437.50**

TABLE  
TABEL **B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 5437.51 - 5447.50           | 141505.13                                       | 1244.87              | 1129.49          | 5937.51 - 5947.50           | 154505.13                                       | 1419.87              | 1304.49          |
| 5447.51 - 5457.50           | 141765.13                                       | 1248.37              | 1132.99          | 5947.51 - 5957.50           | 154765.13                                       | 1423.37              | 1307.99          |
| 5457.51 - 5467.50           | 142025.13                                       | 1251.87              | 1136.49          | 5957.51 - 5967.50           | 155025.13                                       | 1426.87              | 1311.49          |
| 5467.51 - 5477.50           | 142285.13                                       | 1255.37              | 1139.99          | 5967.51 - 5977.50           | 155285.13                                       | 1430.37              | 1314.99          |
| 5477.51 - 5487.50           | 142545.13                                       | 1258.87              | 1143.49          | 5977.51 - 5987.50           | 155545.13                                       | 1433.87              | 1318.49          |
| 5487.51 - 5497.50           | 142805.13                                       | 1262.37              | 1146.99          | 5987.51 - 5997.50           | 155805.13                                       | 1437.37              | 1321.99          |
| 5497.51 - 5507.50           | 143065.13                                       | 1265.87              | 1150.49          | 5997.51 - 6007.50           | 156065.13                                       | 1440.87              | 1325.49          |
| 5507.51 - 5517.50           | 143325.13                                       | 1269.37              | 1153.99          | 6007.51 - 6017.50           | 156325.13                                       | 1444.37              | 1328.99          |
| 5517.51 - 5527.50           | 143585.13                                       | 1272.87              | 1157.49          | 6017.51 - 6027.50           | 156585.13                                       | 1447.87              | 1332.49          |
| 5527.51 - 5537.50           | 143845.13                                       | 1276.37              | 1160.99          | 6027.51 - 6037.50           | 156845.13                                       | 1451.37              | 1335.99          |
| 5537.51 - 5547.50           | 144105.13                                       | 1279.87              | 1164.49          | 6037.51 - 6047.50           | 157105.13                                       | 1454.87              | 1339.49          |
| 5547.51 - 5557.50           | 144365.13                                       | 1283.37              | 1167.99          | 6047.51 - 6057.50           | 157365.13                                       | 1458.37              | 1342.99          |
| 5557.51 - 5567.50           | 144625.13                                       | 1286.87              | 1171.49          | 6057.51 - 6067.50           | 157625.13                                       | 1461.87              | 1346.49          |
| 5567.51 - 5577.50           | 144885.13                                       | 1290.37              | 1174.99          | 6067.51 - 6077.50           | 157885.13                                       | 1465.37              | 1349.99          |
| 5577.51 - 5587.50           | 145145.13                                       | 1293.87              | 1178.49          | 6077.51 - 6087.50           | 158145.13                                       | 1468.87              | 1353.49          |
| 5587.51 - 5597.50           | 145405.13                                       | 1297.37              | 1181.99          | 6087.51 - 6097.50           | 158405.13                                       | 1472.37              | 1356.99          |
| 5597.51 - 5607.50           | 145665.13                                       | 1300.87              | 1185.49          | 6097.51 - 6107.50           | 158665.13                                       | 1475.87              | 1360.49          |
| 5607.51 - 5617.50           | 145925.13                                       | 1304.37              | 1188.99          | 6107.51 - 6117.50           | 158925.13                                       | 1479.37              | 1363.99          |
| 5617.51 - 5627.50           | 146185.13                                       | 1307.87              | 1192.49          | 6117.51 - 6127.50           | 159185.13                                       | 1482.87              | 1367.49          |
| 5627.51 - 5637.50           | 146445.13                                       | 1311.37              | 1195.99          | 6127.51 - 6137.50           | 159445.13                                       | 1486.37              | 1370.99          |
| 5637.51 - 5647.50           | 146705.13                                       | 1314.87              | 1199.49          | 6137.51 - 6147.50           | 159705.13                                       | 1489.87              | 1374.49          |
| 5647.51 - 5657.50           | 146965.13                                       | 1318.37              | 1202.99          | 6147.51 - 6157.50           | 159965.13                                       | 1493.37              | 1377.99          |
| 5657.51 - 5667.50           | 147225.13                                       | 1321.87              | 1206.49          | 6157.51 - 6167.50           | 160225.13                                       | 1496.87              | 1381.49          |
| 5667.51 - 5677.50           | 147485.13                                       | 1325.37              | 1209.99          | 6167.51 - 6177.50           | 160485.13                                       | 1500.37              | 1384.99          |
| 5677.51 - 5687.50           | 147745.13                                       | 1328.87              | 1213.49          | 6177.51 - 6187.50           | 160745.13                                       | 1503.87              | 1388.49          |
| 5687.51 - 5697.50           | 148005.13                                       | 1332.37              | 1216.99          | 6187.51 - 6197.50           | 161005.13                                       | 1507.37              | 1391.99          |
| 5697.51 - 5707.50           | 148265.13                                       | 1335.87              | 1220.49          | 6197.51 - 6207.50           | 161265.13                                       | 1510.87              | 1395.49          |
| 5707.51 - 5717.50           | 148525.13                                       | 1339.37              | 1223.99          | 6207.51 - 6217.50           | 161525.13                                       | 1514.37              | 1398.99          |
| 5717.51 - 5727.50           | 148785.13                                       | 1342.87              | 1227.49          | 6217.51 - 6227.50           | 161785.13                                       | 1517.87              | 1402.49          |
| 5727.51 - 5737.50           | 149045.13                                       | 1346.37              | 1230.99          | 6227.51 - 6237.50           | 162045.13                                       | 1521.37              | 1405.99          |
| 5737.51 - 5747.50           | 149305.13                                       | 1349.87              | 1234.49          | 6237.51 - 6247.50           | 162305.13                                       | 1524.87              | 1409.49          |
| 5747.51 - 5757.50           | 149565.13                                       | 1353.37              | 1237.99          | 6247.51 - 6257.50           | 162565.13                                       | 1528.37              | 1412.99          |
| 5757.51 - 5767.50           | 149825.13                                       | 1356.87              | 1241.49          | 6257.51 - 6267.50           | 162825.13                                       | 1531.87              | 1416.49          |
| 5767.51 - 5777.50           | 150085.13                                       | 1360.37              | 1244.99          | 6267.51 - 6277.50           | 163085.13                                       | 1535.37              | 1419.99          |
| 5777.51 - 5787.50           | 150345.13                                       | 1363.87              | 1248.49          | 6277.51 - 6287.50           | 163345.13                                       | 1538.87              | 1423.49          |
| 5787.51 - 5797.50           | 150605.13                                       | 1367.37              | 1251.99          | 6287.51 - 6297.50           | 163605.13                                       | 1542.37              | 1426.99          |
| 5797.51 - 5807.50           | 150865.13                                       | 1370.87              | 1255.49          | 6297.51 - 6307.50           | 163865.13                                       | 1545.87              | 1430.49          |
| 5807.51 - 5817.50           | 151125.13                                       | 1374.37              | 1258.99          | 6307.51 - 6317.50           | 164125.13                                       | 1549.37              | 1433.99          |
| 5817.51 - 5827.50           | 151385.13                                       | 1377.87              | 1262.49          | 6317.51 - 6327.50           | 164385.13                                       | 1552.87              | 1437.49          |
| 5827.51 - 5837.50           | 151645.13                                       | 1381.37              | 1265.99          | 6327.51 - 6337.50           | 164645.13                                       | 1556.37              | 1440.99          |
| 5837.51 - 5847.50           | 151905.13                                       | 1384.87              | 1269.49          | 6337.51 - 6347.50           | 164905.13                                       | 1559.87              | 1444.49          |
| 5847.51 - 5857.50           | 152165.13                                       | 1388.37              | 1272.99          | 6347.51 - 6357.50           | 165165.13                                       | 1563.37              | 1447.99          |
| 5857.51 - 5867.50           | 152425.13                                       | 1391.87              | 1276.49          | 6357.51 - 6367.50           | 165425.13                                       | 1566.87              | 1451.49          |
| 5867.51 - 5877.50           | 152685.13                                       | 1395.37              | 1279.99          | 6367.51 - 6377.50           | 165685.13                                       | 1570.37              | 1454.99          |
| 5877.51 - 5887.50           | 152945.13                                       | 1398.87              | 1283.49          | 6377.51 - 6387.50           | 165945.13                                       | 1573.87              | 1458.49          |
| 5887.51 - 5897.50           | 153205.13                                       | 1402.37              | 1286.99          | 6387.51 - 6397.50           | 166205.13                                       | 1577.37              | 1461.99          |
| 5897.51 - 5907.50           | 153465.13                                       | 1405.87              | 1290.49          | 6397.51 - 6407.50           | 166465.13                                       | 1580.87              | 1465.49          |
| 5907.51 - 5917.50           | 153725.13                                       | 1409.37              | 1293.99          | 6407.51 - 6417.50           | 166725.13                                       | 1584.37              | 1468.99          |
| 5917.51 - 5927.50           | 153985.13                                       | 1412.87              | 1297.49          | 6417.51 - 6427.50           | 166985.13                                       | 1587.87              | 1472.49          |
| 5927.51 - 5937.50           | 154245.13                                       | 1416.37              | 1300.99          | 6427.51 - 6437.50           | 167245.13                                       | 1591.37              | 1475.99          |

**R 5437.51 — R 6437.50****TABLE  
TABEL B**

**FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 6437.51 - 6452.50           | 167570.13                                       | 1595.75              | 1480.36          | 7187.51 - 7202.50           | 187070.13                                       | 1877.94              | 1762.56          |
| 6452.51 - 6467.50           | 167960.13                                       | 1601.00              | 1485.61          | 7202.51 - 7217.50           | 187460.13                                       | 1883.64              | 1768.26          |
| 6467.51 - 6482.50           | 168350.13                                       | 1606.25              | 1490.86          | 7217.51 - 7232.50           | 187850.13                                       | 1889.34              | 1773.96          |
| 6482.51 - 6497.50           | 168740.13                                       | 1611.50              | 1496.11          | 7232.51 - 7247.50           | 188240.13                                       | 1895.04              | 1779.66          |
| 6497.51 - 6512.50           | 169130.13                                       | 1616.75              | 1501.36          | 7247.51 - 7262.50           | 188630.13                                       | 1900.74              | 1785.36          |
| 6512.51 - 6527.50           | 169520.13                                       | 1622.00              | 1506.61          | 7262.51 - 7277.50           | 189020.13                                       | 1906.44              | 1791.06          |
| 6527.51 - 6542.50           | 169910.13                                       | 1627.25              | 1511.86          | 7277.51 - 7292.50           | 189410.13                                       | 1912.14              | 1796.76          |
| 6542.51 - 6557.50           | 170300.13                                       | 1632.84              | 1517.46          | 7292.51 - 7307.50           | 189800.13                                       | 1917.84              | 1802.46          |
| 6557.51 - 6572.50           | 170690.13                                       | 1638.54              | 1523.16          | 7307.51 - 7322.50           | 190190.13                                       | 1923.54              | 1808.16          |
| 6572.51 - 6587.50           | 171080.13                                       | 1644.24              | 1528.86          | 7322.51 - 7337.50           | 190580.13                                       | 1929.24              | 1813.86          |
| 6587.51 - 6602.50           | 171470.13                                       | 1649.94              | 1534.56          | 7337.51 - 7352.50           | 190970.13                                       | 1934.94              | 1819.56          |
| 6602.51 - 6617.50           | 171860.13                                       | 1655.64              | 1540.26          | 7352.51 - 7367.50           | 191360.13                                       | 1940.64              | 1825.26          |
| 6617.51 - 6632.50           | 172250.13                                       | 1661.34              | 1545.96          | 7367.51 - 7382.50           | 191750.13                                       | 1946.34              | 1830.96          |
| 6632.51 - 6647.50           | 172640.13                                       | 1667.04              | 1551.66          | 7382.51 - 7397.50           | 192140.13                                       | 1952.04              | 1836.66          |
| 6647.51 - 6662.50           | 173030.13                                       | 1672.74              | 1557.36          | 7397.51 - 7412.50           | 192530.13                                       | 1957.74              | 1842.36          |
| 6662.51 - 6677.50           | 173420.13                                       | 1678.44              | 1563.06          | 7412.51 - 7427.50           | 192920.13                                       | 1963.44              | 1848.06          |
| 6677.51 - 6692.50           | 173810.13                                       | 1684.14              | 1568.76          | 7427.51 - 7442.50           | 193310.13                                       | 1969.14              | 1853.76          |
| 6692.51 - 6707.50           | 174200.13                                       | 1689.84              | 1574.46          | 7442.51 - 7457.50           | 193700.13                                       | 1974.84              | 1859.46          |
| 6707.51 - 6722.50           | 174590.13                                       | 1695.54              | 1580.16          | 7457.51 - 7472.50           | 194090.13                                       | 1980.54              | 1865.16          |
| 6722.51 - 6737.50           | 174980.13                                       | 1701.24              | 1585.86          | 7472.51 - 7487.50           | 194480.13                                       | 1986.24              | 1870.86          |
| 6737.51 - 6752.50           | 175370.13                                       | 1706.94              | 1591.56          | 7487.51 - 7502.50           | 194870.13                                       | 1991.94              | 1876.56          |
| 6752.51 - 6767.50           | 175760.13                                       | 1712.64              | 1597.26          | 7502.51 - 7517.50           | 195260.13                                       | 1997.64              | 1882.26          |
| 6767.51 - 6782.50           | 176150.13                                       | 1718.34              | 1602.96          | 7517.51 - 7532.50           | 195650.13                                       | 2003.34              | 1887.96          |
| 6782.51 - 6797.50           | 176540.13                                       | 1724.04              | 1608.66          | 7532.51 - 7547.50           | 196040.13                                       | 2009.04              | 1893.66          |
| 6797.51 - 6812.50           | 176930.13                                       | 1729.74              | 1614.36          | 7547.51 - 7562.50           | 196430.13                                       | 2014.74              | 1899.36          |
| 6812.51 - 6827.50           | 177320.13                                       | 1735.44              | 1620.06          | 7562.51 - 7577.50           | 196820.13                                       | 2020.44              | 1905.06          |
| 6827.51 - 6842.50           | 177710.13                                       | 1741.14              | 1625.76          | 7577.51 - 7592.50           | 197210.13                                       | 2026.14              | 1910.76          |
| 6842.51 - 6857.50           | 178100.13                                       | 1746.84              | 1631.46          | 7592.51 - 7607.50           | 197600.13                                       | 2031.84              | 1916.46          |
| 6857.51 - 6872.50           | 178490.13                                       | 1752.54              | 1637.16          | 7607.51 - 7622.50           | 197990.13                                       | 2037.54              | 1922.16          |
| 6872.51 - 6887.50           | 178880.13                                       | 1758.24              | 1642.86          | 7622.51 - 7637.50           | 198380.13                                       | 2043.24              | 1927.86          |
| 6887.51 - 6902.50           | 179270.13                                       | 1763.94              | 1648.56          | 7637.51 - 7652.50           | 198770.13                                       | 2048.94              | 1933.56          |
| 6902.51 - 6917.50           | 179660.13                                       | 1769.64              | 1654.26          | 7652.51 - 7667.50           | 199160.13                                       | 2054.64              | 1939.26          |
| 6917.51 - 6932.50           | 180050.13                                       | 1775.34              | 1659.96          | 7667.51 - 7682.50           | 199550.13                                       | 2060.34              | 1944.96          |
| 6932.51 - 6947.50           | 180440.13                                       | 1781.04              | 1665.66          | 7682.51 - 7697.50           | 199940.13                                       | 2066.04              | 1950.66          |
| 6947.51 - 6962.50           | 180830.13                                       | 1786.74              | 1671.36          | 7697.51 - 7712.50           | 200330.13                                       | 2071.74              | 1956.36          |
| 6962.51 - 6977.50           | 181220.13                                       | 1792.44              | 1677.06          | 7712.51 - 7727.50           | 200720.13                                       | 2077.44              | 1962.06          |
| 6977.51 - 6992.50           | 181610.13                                       | 1798.14              | 1682.76          | 7727.51 - 7742.50           | 201110.13                                       | 2083.14              | 1967.76          |
| 6992.51 - 7007.50           | 182000.13                                       | 1803.84              | 1688.46          | 7742.51 - 7757.50           | 201500.13                                       | 2088.84              | 1973.46          |
| 7007.51 - 7022.50           | 182390.13                                       | 1809.54              | 1694.16          | 7757.51 - 7772.50           | 201890.13                                       | 2094.54              | 1979.16          |
| 7022.51 - 7037.50           | 182780.13                                       | 1815.24              | 1699.86          | 7772.51 - 7787.50           | 202280.13                                       | 2100.24              | 1984.86          |
| 7037.51 - 7052.50           | 183170.13                                       | 1820.94              | 1705.56          | 7787.51 - 7802.50           | 202670.13                                       | 2105.94              | 1990.56          |
| 7052.51 - 7067.50           | 183560.13                                       | 1826.64              | 1711.26          | 7802.51 - 7817.50           | 203060.13                                       | 2111.64              | 1996.26          |
| 7067.51 - 7082.50           | 183950.13                                       | 1832.34              | 1716.96          | 7817.51 - 7832.50           | 203450.13                                       | 2117.34              | 2001.96          |
| 7082.51 - 7097.50           | 184340.13                                       | 1838.04              | 1722.66          | 7832.51 - 7847.50           | 203840.13                                       | 2123.04              | 2007.66          |
| 7097.51 - 7112.50           | 184730.13                                       | 1843.74              | 1728.36          | 7847.51 - 7862.50           | 204230.13                                       | 2128.74              | 2013.36          |
| 7112.51 - 7127.50           | 185120.13                                       | 1849.44              | 1734.06          | 7862.51 - 7877.50           | 204620.13                                       | 2134.44              | 2019.06          |
| 7127.51 - 7142.50           | 185510.13                                       | 1855.14              | 1739.76          | 7877.51 - 7892.50           | 205010.13                                       | 2140.14              | 2024.76          |
| 7142.51 - 7157.50           | 185900.13                                       | 1860.84              | 1745.46          | 7892.51 - 7907.50           | 205400.13                                       | 2145.84              | 2030.46          |
| 7157.51 - 7172.50           | 186290.13                                       | 1866.54              | 1751.16          | 7907.51 - 7922.50           | 205790.13                                       | 2151.54              | 2036.16          |
| 7172.51 - 7187.50           | 186680.13                                       | 1872.24              | 1756.86          | 7922.51 - 7937.50           | 206180.13                                       | 2157.24              | 2041.86          |

**R 6437.51 — R 7937.50****TABLE  
TABEL B**

## FORTNIGHTLY DEDUCTIONS TABLE / TWEE WEEKLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 7937.51 - 7952.50           | 206570.13                                       | 2162.94              | 2047.56          | 8612.51 - 8627.50           | 224120.13                                       | 2419.44              | 2304.06          |
| 7952.51 - 7967.50           | 206960.13                                       | 2168.64              | 2053.26          | 8627.51 - 8642.50           | 224510.13                                       | 2425.14              | 2309.76          |
| 7967.51 - 7982.50           | 207350.13                                       | 2174.34              | 2058.96          | 8642.51 - 8657.50           | 224900.13                                       | 2430.84              | 2315.46          |
| 7982.51 - 7997.50           | 207740.13                                       | 2180.04              | 2064.66          | 8657.51 - 8672.50           | 225290.13                                       | 2436.54              | 2321.16          |
| 7997.51 - 8012.50           | 208130.13                                       | 2185.74              | 2070.36          | 8672.51 - 8687.50           | 225680.13                                       | 2442.24              | 2326.86          |
| 8012.51 - 8027.50           | 208520.13                                       | 2191.44              | 2076.06          | 8687.51 - 8702.50           | 226070.13                                       | 2447.94              | 2332.56          |
| 8027.51 - 8042.50           | 208910.13                                       | 2197.14              | 2081.76          | 8702.51 - 8717.50           | 226460.13                                       | 2453.64              | 2338.26          |
| 8042.51 - 8057.50           | 209300.13                                       | 2202.84              | 2087.46          | 8717.51 - 8732.50           | 226850.13                                       | 2459.34              | 2343.96          |
| 8057.51 - 8072.50           | 209690.13                                       | 2208.54              | 2093.16          | 8732.51 - 8747.50           | 227240.13                                       | 2465.04              | 2349.66          |
| 8072.51 - 8087.50           | 210080.13                                       | 2214.24              | 2098.86          | 8747.51 - 8762.50           | 227630.13                                       | 2470.74              | 2355.36          |
| 8087.51 - 8102.50           | 210470.13                                       | 2219.94              | 2104.56          | 8762.51 - 8777.50           | 228020.13                                       | 2476.44              | 2361.06          |
| 8102.51 - 8117.50           | 210860.13                                       | 2225.64              | 2110.26          | 8777.51 - 8792.50           | 228410.13                                       | 2482.14              | 2366.76          |
| 8117.51 - 8132.50           | 211250.13                                       | 2231.34              | 2115.96          | 8792.51 - 8807.50           | 228800.13                                       | 2487.84              | 2372.46          |
| 8132.51 - 8147.50           | 211640.13                                       | 2237.04              | 2121.66          | 8807.51 - 8822.50           | 229190.13                                       | 2493.54              | 2378.16          |
| 8147.51 - 8162.50           | 212030.13                                       | 2242.74              | 2127.36          | 8822.51 - 8837.50           | 229580.13                                       | 2499.24              | 2383.86          |
| 8162.51 - 8177.50           | 212420.13                                       | 2248.44              | 2133.06          | 8837.51 - 8852.50           | 229970.13                                       | 2504.94              | 2389.56          |
| 8177.51 - 8192.50           | 212810.13                                       | 2254.14              | 2138.76          | 8852.51 - 8867.50           | 230360.13                                       | 2510.64              | 2395.26          |
| 8192.51 - 8207.50           | 213200.13                                       | 2259.84              | 2144.46          | 8867.51 - 8882.50           | 230750.13                                       | 2516.34              | 2400.96          |
| 8207.51 - 8222.50           | 213590.13                                       | 2265.54              | 2150.16          | 8882.51 - 8897.50           | 231140.13                                       | 2522.04              | 2406.66          |
| 8222.51 - 8237.50           | 213980.13                                       | 2271.24              | 2155.86          | 8897.51 - 8912.50           | 231530.13                                       | 2527.74              | 2412.36          |
| 8237.51 - 8252.50           | 214370.13                                       | 2276.94              | 2161.56          | 8912.51 - 8927.50           | 231920.13                                       | 2533.44              | 2418.06          |
| 8252.51 - 8267.50           | 214760.13                                       | 2282.64              | 2167.26          | 8927.51 - 8942.50           | 232310.13                                       | 2539.14              | 2423.76          |
| 8267.51 - 8282.50           | 215150.13                                       | 2288.34              | 2172.96          | 8942.51 - 8957.50           | 232700.13                                       | 2544.84              | 2429.46          |
| 8282.51 - 8297.50           | 215540.13                                       | 2294.04              | 2178.66          | 8957.51 - 8972.50           | 233090.13                                       | 2550.54              | 2435.16          |
| 8297.51 - 8312.50           | 215930.13                                       | 2299.74              | 2184.36          | 8972.51 - 8987.50           | 233480.13                                       | 2556.24              | 2440.86          |
| 8312.51 - 8327.50           | 216320.13                                       | 2305.44              | 2190.06          | 8987.51 - 9002.50           | 233870.13                                       | 2561.94              | 2446.56          |
| 8327.51 - 8342.50           | 216710.13                                       | 2311.14              | 2195.76          | 9002.51 - 9017.50           | 234260.13                                       | 2567.64              | 2452.26          |
| 8342.51 - 8357.50           | 217100.13                                       | 2316.84              | 2201.46          | 9017.51 - 9032.50           | 234650.13                                       | 2573.34              | 2457.96          |
| 8357.51 - 8372.50           | 217490.13                                       | 2322.54              | 2207.16          | 9032.51 - 9047.50           | 235040.13                                       | 2579.04              | 2463.66          |
| 8372.51 - 8387.50           | 217880.13                                       | 2328.24              | 2212.86          | 9047.51 - 9062.50           | 235430.13                                       | 2584.74              | 2469.36          |
| 8387.51 - 8402.50           | 218270.13                                       | 2333.94              | 2218.56          | 9062.51 - 9077.50           | 235820.13                                       | 2590.44              | 2475.06          |
| 8402.51 - 8417.50           | 218660.13                                       | 2339.64              | 2224.26          | 9077.51 - 9092.50           | 236210.13                                       | 2596.14              | 2480.76          |
| 8417.51 - 8432.50           | 219050.13                                       | 2345.34              | 2229.96          | 9092.51 - 9107.50           | 236600.13                                       | 2601.84              | 2486.46          |
| 8432.51 - 8447.50           | 219440.13                                       | 2351.04              | 2235.66          | 9107.51 - 9122.50           | 236990.13                                       | 2607.54              | 2492.16          |
| 8447.51 - 8462.50           | 219830.13                                       | 2356.74              | 2241.36          | 9122.51 - 9137.50           | 237380.13                                       | 2613.24              | 2497.86          |
| 8462.51 - 8477.50           | 220220.13                                       | 2362.44              | 2247.06          | 9137.51 - 9152.50           | 237770.13                                       | 2618.94              | 2503.56          |
| 8477.51 - 8492.50           | 220610.13                                       | 2368.14              | 2252.76          | 9152.51 - 9167.50           | 238160.13                                       | 2624.64              | 2509.26          |
| 8492.51 - 8507.50           | 221000.13                                       | 2373.84              | 2258.46          | 9167.51 - 9182.50           | 238550.13                                       | 2630.34              | 2514.96          |
| 8507.51 - 8522.50           | 221390.13                                       | 2379.54              | 2264.16          | 9182.51 - 9197.50           | 238940.13                                       | 2636.04              | 2520.66          |
| 8522.51 - 8537.50           | 221780.13                                       | 2385.24              | 2269.86          | 9197.51 - 9212.50           | 239330.13                                       | 2641.74              | 2526.36          |
| 8537.51 - 8552.50           | 222170.13                                       | 2390.94              | 2275.56          | 9212.51 - 9227.50           | 239720.13                                       | 2647.44              | 2532.06          |
| 8552.51 - 8567.50           | 222560.13                                       | 2396.64              | 2281.26          | 9227.51 - 9242.50           | 240110.13                                       | 2653.14              | 2537.76          |
| 8567.51 - 8582.50           | 222950.13                                       | 2402.34              | 2286.96          | 9242.51 - 9257.50           | 240500.13                                       | 2658.84              | 2543.46          |
| 8582.51 - 8597.50           | 223340.13                                       | 2408.04              | 2292.66          | 9257.51 - 9272.50           | 240890.13                                       | 2664.54              | 2549.16          |
| 8597.51 - 8612.50           | 223730.13                                       | 2413.74              | 2298.36          | 9272.51 - 9287.50           | 241280.13                                       | 2670.24              | 2554.86          |

**R 7937.51 — R 9287.50**

TABLE  
TABEL B

**IF THE TABLE IS INADEQUATE:**

Add R2671.23 (for under 65) or R2555.84 (over 65) to the result of  
40% X (actual fortnightly remuneration less R9280.00).

**Please note:** R9280.00 is the average between R9272.51 and R9287.50



**MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 0.00 - 2250                 | 27000   | 0.00                 | 0.00             | 2545 - 2550                 | 30570   | 53.55                | 0.00             |
| 2251 - 2256                 | 27042   | 0.62                 | 0.00             | 2551 - 2556                 | 30642   | 54.63                | 0.00             |
| 2257 - 2262                 | 27114   | 1.70                 | 0.00             | 2557 - 2562                 | 30714   | 55.71                | 0.00             |
| 2263 - 2268                 | 27186   | 2.78                 | 0.00             | 2563 - 2568                 | 30786   | 56.79                | 0.00             |
| 2269 - 2274                 | 27258   | 3.86                 | 0.00             | 2569 - 2574                 | 30858   | 57.87                | 0.00             |
| 2275 - 2280                 | 27330   | 4.94                 | 0.00             | 2575 - 2580                 | 30930   | 58.95                | 0.00             |
| 2281 - 2286                 | 27402   | 6.02                 | 0.00             | 2581 - 2586                 | 31002   | 60.03                | 0.00             |
| 2287 - 2292                 | 27474   | 7.10                 | 0.00             | 2587 - 2592                 | 31074   | 61.11                | 0.00             |
| 2293 - 2298                 | 27546   | 8.18                 | 0.00             | 2593 - 2598                 | 31146   | 62.19                | 0.00             |
| 2299 - 2304                 | 27618   | 9.26                 | 0.00             | 2599 - 2604                 | 31218   | 63.27                | 0.00             |
| 2305 - 2310                 | 27690   | 10.35                | 0.00             | 2605 - 2610                 | 31290   | 64.35                | 0.00             |
| 2311 - 2316                 | 27762   | 11.43                | 0.00             | 2611 - 2616                 | 31362   | 65.43                | 0.00             |
| 2317 - 2322                 | 27834   | 12.51                | 0.00             | 2617 - 2622                 | 31434   | 66.51                | 0.00             |
| 2323 - 2328                 | 27906   | 13.59                | 0.00             | 2623 - 2628                 | 31506   | 67.59                | 0.00             |
| 2329 - 2334                 | 27978   | 14.67                | 0.00             | 2629 - 2634                 | 31578   | 68.67                | 0.00             |
| 2335 - 2340                 | 28050   | 15.75                | 0.00             | 2635 - 2640                 | 31650   | 69.75                | 0.00             |
| 2341 - 2346                 | 28122   | 16.83                | 0.00             | 2641 - 2646                 | 31722   | 70.83                | 0.00             |
| 2347 - 2352                 | 28194   | 17.91                | 0.00             | 2647 - 2652                 | 31794   | 71.91                | 0.00             |
| 2353 - 2358                 | 28266   | 18.99                | 0.00             | 2653 - 2658                 | 31866   | 72.99                | 0.00             |
| 2359 - 2364                 | 28338   | 20.07                | 0.00             | 2659 - 2664                 | 31938   | 74.07                | 0.00             |
| 2365 - 2370                 | 28410   | 21.15                | 0.00             | 2665 - 2670                 | 32010   | 75.15                | 0.00             |
| 2371 - 2376                 | 28482   | 22.23                | 0.00             | 2671 - 2676                 | 32082   | 76.23                | 0.00             |
| 2377 - 2382                 | 28554   | 23.31                | 0.00             | 2677 - 2682                 | 32154   | 77.30                | 0.00             |
| 2383 - 2388                 | 28626   | 24.38                | 0.00             | 2683 - 2688                 | 32226   | 78.38                | 0.00             |
| 2389 - 2394                 | 28698   | 25.47                | 0.00             | 2689 - 2694                 | 32298   | 79.47                | 0.00             |
| 2395 - 2400                 | 28770   | 26.55                | 0.00             | 2695 - 2700                 | 32370   | 80.55                | 0.00             |
| 2401 - 2406                 | 28842   | 27.63                | 0.00             | 2701 - 2706                 | 32442   | 81.63                | 0.00             |
| 2407 - 2412                 | 28914   | 28.71                | 0.00             | 2707 - 2712                 | 32514   | 82.71                | 0.00             |
| 2413 - 2418                 | 28986   | 29.79                | 0.00             | 2713 - 2718                 | 32586   | 83.79                | 0.00             |
| 2419 - 2424                 | 29058   | 30.87                | 0.00             | 2719 - 2724                 | 32658   | 84.87                | 0.00             |
| 2425 - 2430                 | 29130   | 31.95                | 0.00             | 2725 - 2730                 | 32730   | 85.95                | 0.00             |
| 2431 - 2436                 | 29202   | 33.03                | 0.00             | 2731 - 2736                 | 32802   | 87.03                | 0.00             |
| 2437 - 2442                 | 29274   | 34.11                | 0.00             | 2737 - 2742                 | 32874   | 88.11                | 0.00             |
| 2443 - 2448                 | 29346   | 35.19                | 0.00             | 2743 - 2748                 | 32946   | 89.19                | 0.00             |
| 2449 - 2454                 | 29418   | 36.27                | 0.00             | 2749 - 2754                 | 33018   | 90.27                | 0.00             |
| 2455 - 2460                 | 29490   | 37.35                | 0.00             | 2755 - 2760                 | 33090   | 91.35                | 0.00             |
| 2461 - 2466                 | 29562   | 38.43                | 0.00             | 2761 - 2766                 | 33162   | 92.43                | 0.00             |
| 2467 - 2472                 | 29634   | 39.51                | 0.00             | 2767 - 2772                 | 33234   | 93.51                | 0.00             |
| 2473 - 2478                 | 29706   | 40.59                | 0.00             | 2773 - 2778                 | 33306   | 94.59                | 0.00             |
| 2479 - 2484                 | 29778   | 41.67                | 0.00             | 2779 - 2784                 | 33378   | 95.67                | 0.00             |
| 2485 - 2490                 | 29850   | 42.75                | 0.00             | 2785 - 2790                 | 33450   | 96.75                | 0.00             |
| 2491 - 2496                 | 29922   | 43.83                | 0.00             | 2791 - 2796                 | 33522   | 97.83                | 0.00             |
| 2497 - 2502                 | 29994   | 44.91                | 0.00             | 2797 - 2802                 | 33594   | 98.91                | 0.00             |
| 2503 - 2508                 | 30066   | 45.99                | 0.00             | 2803 - 2808                 | 33666   | 99.99                | 0.00             |
| 2509 - 2514                 | 30138   | 47.07                | 0.00             | 2809 - 2814                 | 33738   | 101.07               | 0.00             |
| 2515 - 2520                 | 30210   | 48.15                | 0.00             | 2815 - 2820                 | 33810   | 102.15               | 0.00             |
| 2521 - 2526                 | 30282   | 49.23                | 0.00             | 2821 - 2826                 | 33882   | 103.23               | 0.00             |
| 2527 - 2532                 | 30354   | 50.30                | 0.00             | 2827 - 2832                 | 33954   | 104.31               | 0.00             |
| 2533 - 2538                 | 30426   | 51.39                | 0.00             | 2833 - 2838                 | 34026   | 105.39               | 0.00             |
| 2539 - 2544                 | 30498   | 52.46                | 0.00             | 2839 - 2844                 | 34098   | 106.47               | 0.00             |

**R 0.00 — R 2844**

**TABLE C  
TABEL**

### MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 2845 - 2855                 | 34200   | 108.00               | 0.00             | 3395 - 3405                 | 40800   | 211.66               | 0.00             |
| 2856 - 2866                 | 34332   | 109.98               | 0.00             | 3406 - 3416                 | 40932   | 214.41               | 0.00             |
| 2867 - 2877                 | 34464   | 111.96               | 0.00             | 3417 - 3427                 | 41064   | 217.16               | 0.00             |
| 2878 - 2888                 | 34596   | 113.94               | 0.00             | 3428 - 3438                 | 41196   | 219.91               | 0.00             |
| 2889 - 2899                 | 34728   | 115.92               | 0.00             | 3439 - 3449                 | 41328   | 222.66               | 0.00             |
| 2900 - 2910                 | 34860   | 117.90               | 0.00             | 3450 - 3460                 | 41460   | 225.41               | 0.00             |
| 2911 - 2921                 | 34992   | 119.88               | 0.00             | 3461 - 3471                 | 41592   | 228.16               | 0.00             |
| 2922 - 2932                 | 35124   | 121.86               | 0.00             | 3472 - 3482                 | 41724   | 230.91               | 0.00             |
| 2933 - 2943                 | 35256   | 123.84               | 0.00             | 3483 - 3493                 | 41856   | 233.66               | 0.00             |
| 2944 - 2954                 | 35388   | 125.82               | 0.00             | 3494 - 3504                 | 41988   | 236.41               | 0.00             |
| 2955 - 2965                 | 35520   | 127.80               | 0.00             | 3505 - 3515                 | 42120   | 239.16               | 0.00             |
| 2966 - 2976                 | 35652   | 129.78               | 0.00             | 3516 - 3526                 | 42252   | 241.91               | 0.00             |
| 2977 - 2987                 | 35784   | 131.76               | 0.00             | 3527 - 3537                 | 42384   | 244.66               | 0.00             |
| 2988 - 2998                 | 35916   | 133.74               | 0.00             | 3538 - 3548                 | 42516   | 247.41               | 0.00             |
| 2999 - 3009                 | 36048   | 135.72               | 0.00             | 3549 - 3559                 | 42648   | 250.16               | 0.16             |
| 3010 - 3020                 | 36180   | 137.70               | 0.00             | 3560 - 3570                 | 42780   | 252.91               | 2.91             |
| 3021 - 3031                 | 36312   | 139.68               | 0.00             | 3571 - 3581                 | 42912   | 255.66               | 5.66             |
| 3032 - 3042                 | 36444   | 141.66               | 0.00             | 3582 - 3592                 | 43044   | 258.41               | 8.41             |
| 3043 - 3053                 | 36576   | 143.64               | 0.00             | 3593 - 3603                 | 43176   | 261.16               | 11.16            |
| 3054 - 3064                 | 36708   | 145.62               | 0.00             | 3604 - 3614                 | 43308   | 263.91               | 13.91            |
| 3065 - 3075                 | 36840   | 147.60               | 0.00             | 3615 - 3625                 | 43440   | 266.66               | 16.66            |
| 3076 - 3086                 | 36972   | 149.58               | 0.00             | 3626 - 3636                 | 43572   | 269.41               | 19.41            |
| 3087 - 3097                 | 37104   | 151.56               | 0.00             | 3637 - 3647                 | 43704   | 272.16               | 22.16            |
| 3098 - 3108                 | 37236   | 153.54               | 0.00             | 3648 - 3658                 | 43836   | 274.91               | 24.91            |
| 3109 - 3119                 | 37368   | 155.52               | 0.00             | 3659 - 3669                 | 43968   | 277.66               | 27.66            |
| 3120 - 3130                 | 37500   | 157.50               | 0.00             | 3670 - 3680                 | 44100   | 280.41               | 30.41            |
| 3131 - 3141                 | 37632   | 159.48               | 0.00             | 3681 - 3691                 | 44232   | 283.16               | 33.16            |
| 3142 - 3152                 | 37764   | 161.46               | 0.00             | 3692 - 3702                 | 44364   | 285.91               | 35.91            |
| 3153 - 3163                 | 37896   | 163.44               | 0.00             | 3703 - 3713                 | 44496   | 288.66               | 38.66            |
| 3164 - 3174                 | 38028   | 165.42               | 0.00             | 3714 - 3724                 | 44628   | 291.41               | 41.41            |
| 3175 - 3185                 | 38160   | 167.40               | 0.00             | 3725 - 3735                 | 44760   | 294.16               | 44.16            |
| 3186 - 3196                 | 38292   | 169.38               | 0.00             | 3736 - 3746                 | 44892   | 296.91               | 46.91            |
| 3197 - 3207                 | 38424   | 171.36               | 0.00             | 3747 - 3757                 | 45024   | 299.66               | 49.66            |
| 3208 - 3218                 | 38556   | 173.34               | 0.00             | 3758 - 3768                 | 45156   | 302.41               | 52.41            |
| 3219 - 3229                 | 38688   | 175.32               | 0.00             | 3769 - 3779                 | 45288   | 305.16               | 55.16            |
| 3230 - 3240                 | 38820   | 177.30               | 0.00             | 3780 - 3790                 | 45420   | 307.91               | 57.91            |
| 3241 - 3251                 | 38952   | 179.28               | 0.00             | 3791 - 3801                 | 45552   | 310.66               | 60.66            |
| 3252 - 3262                 | 39084   | 181.26               | 0.00             | 3802 - 3812                 | 45684   | 313.41               | 63.41            |
| 3263 - 3273                 | 39216   | 183.24               | 0.00             | 3813 - 3823                 | 45816   | 316.16               | 66.16            |
| 3274 - 3284                 | 39348   | 185.22               | 0.00             | 3824 - 3834                 | 45948   | 318.91               | 68.91            |
| 3285 - 3295                 | 39480   | 187.20               | 0.00             | 3835 - 3845                 | 46080   | 321.66               | 71.66            |
| 3296 - 3306                 | 39612   | 189.18               | 0.00             | 3846 - 3856                 | 46212   | 324.41               | 74.41            |
| 3307 - 3317                 | 39744   | 191.16               | 0.00             | 3857 - 3867                 | 46344   | 327.16               | 77.16            |
| 3318 - 3328                 | 39876   | 193.14               | 0.00             | 3868 - 3878                 | 46476   | 329.91               | 79.91            |
| 3329 - 3339                 | 40008   | 195.12               | 0.00             | 3879 - 3889                 | 46608   | 332.66               | 82.66            |
| 3340 - 3350                 | 40140   | 197.10               | 0.00             | 3890 - 3900                 | 46740   | 335.41               | 85.41            |
| 3351 - 3361                 | 40272   | 200.66               | 0.00             | 3901 - 3911                 | 46872   | 338.16               | 88.16            |
| 3362 - 3372                 | 40404   | 203.41               | 0.00             | 3912 - 3922                 | 47004   | 340.91               | 90.91            |
| 3373 - 3383                 | 40536   | 206.16               | 0.00             | 3923 - 3933                 | 47136   | 343.66               | 93.66            |
| 3384 - 3394                 | 40668   | 208.91               | 0.00             | 3934 - 3944                 | 47268   | 346.41               | 96.41            |

**R 2845 — R 3944**

**TABLE  
TABEL C**

**MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 3945 - 3955                 | 47400   | 349.16               | 99.16            | 4495 - 4505                 | 54000   | 486.66               | 236.66           |
| 3956 - 3966                 | 47532   | 351.91               | 101.91           | 4506 - 4516                 | 54132   | 489.41               | 239.41           |
| 3967 - 3977                 | 47664   | 354.66               | 104.66           | 4517 - 4527                 | 54264   | 492.16               | 242.16           |
| 3978 - 3988                 | 47796   | 357.41               | 107.41           | 4528 - 4538                 | 54396   | 494.91               | 244.91           |
| 3989 - 3999                 | 47928   | 360.16               | 110.16           | 4539 - 4549                 | 54528   | 497.66               | 247.66           |
| 4000 - 4010                 | 48060   | 362.91               | 112.91           | 4550 - 4560                 | 54660   | 500.41               | 250.41           |
| 4011 - 4021                 | 48192   | 365.66               | 115.66           | 4561 - 4571                 | 54792   | 503.16               | 253.16           |
| 4022 - 4032                 | 48324   | 368.41               | 118.41           | 4572 - 4582                 | 54924   | 505.91               | 255.91           |
| 4033 - 4043                 | 48456   | 371.16               | 121.16           | 4583 - 4593                 | 55056   | 508.66               | 258.66           |
| 4044 - 4054                 | 48588   | 373.91               | 123.91           | 4594 - 4604                 | 55188   | 511.41               | 261.41           |
| 4055 - 4065                 | 48720   | 376.66               | 126.66           | 4605 - 4615                 | 55320   | 514.16               | 264.16           |
| 4066 - 4076                 | 48852   | 379.41               | 129.41           | 4616 - 4626                 | 55452   | 516.91               | 266.91           |
| 4077 - 4087                 | 48984   | 382.16               | 132.16           | 4627 - 4637                 | 55584   | 519.66               | 269.66           |
| 4088 - 4098                 | 49116   | 384.91               | 134.91           | 4638 - 4648                 | 55716   | 522.41               | 272.41           |
| 4099 - 4109                 | 49248   | 387.66               | 137.66           | 4649 - 4659                 | 55848   | 525.16               | 275.16           |
| 4110 - 4120                 | 49380   | 390.41               | 140.41           | 4660 - 4670                 | 55980   | 527.91               | 277.91           |
| 4121 - 4131                 | 49512   | 393.16               | 143.16           | 4671 - 4681                 | 56112   | 530.66               | 280.66           |
| 4132 - 4142                 | 49644   | 395.91               | 145.91           | 4682 - 4692                 | 56244   | 533.41               | 283.41           |
| 4143 - 4153                 | 49776   | 398.66               | 148.66           | 4693 - 4703                 | 56376   | 536.16               | 286.16           |
| 4154 - 4164                 | 49908   | 401.41               | 151.41           | 4704 - 4714                 | 56508   | 538.91               | 288.91           |
| 4165 - 4175                 | 50040   | 404.16               | 154.16           | 4715 - 4725                 | 56640   | 541.66               | 291.66           |
| 4176 - 4186                 | 50172   | 406.91               | 156.91           | 4726 - 4736                 | 56772   | 544.41               | 294.41           |
| 4187 - 4197                 | 50304   | 409.66               | 159.66           | 4737 - 4747                 | 56904   | 547.16               | 297.16           |
| 4198 - 4208                 | 50436   | 412.41               | 162.41           | 4748 - 4758                 | 57036   | 549.91               | 299.91           |
| 4209 - 4219                 | 50568   | 415.16               | 165.16           | 4759 - 4769                 | 57168   | 552.66               | 302.66           |
| 4220 - 4230                 | 50700   | 417.91               | 167.91           | 4770 - 4780                 | 57300   | 555.41               | 305.41           |
| 4231 - 4241                 | 50832   | 420.66               | 170.66           | 4781 - 4791                 | 57432   | 558.16               | 308.16           |
| 4242 - 4252                 | 50964   | 423.41               | 173.41           | 4792 - 4802                 | 57564   | 560.91               | 310.91           |
| 4253 - 4263                 | 51096   | 426.16               | 176.16           | 4803 - 4813                 | 57696   | 563.66               | 313.66           |
| 4264 - 4274                 | 51228   | 428.91               | 178.91           | 4814 - 4824                 | 57828   | 566.41               | 316.41           |
| 4275 - 4285                 | 51360   | 431.66               | 181.66           | 4825 - 4835                 | 57960   | 569.16               | 319.16           |
| 4286 - 4296                 | 51492   | 434.41               | 184.41           | 4836 - 4846                 | 58092   | 571.91               | 321.91           |
| 4297 - 4307                 | 51624   | 437.16               | 187.16           | 4847 - 4857                 | 58224   | 574.66               | 324.66           |
| 4308 - 4318                 | 51756   | 439.91               | 189.91           | 4858 - 4868                 | 58356   | 577.41               | 327.41           |
| 4319 - 4329                 | 51888   | 442.66               | 192.66           | 4869 - 4879                 | 58488   | 580.16               | 330.16           |
| 4330 - 4340                 | 52020   | 445.41               | 195.41           | 4880 - 4890                 | 58620   | 582.91               | 332.91           |
| 4341 - 4351                 | 52152   | 448.16               | 198.16           | 4891 - 4901                 | 58752   | 585.66               | 335.66           |
| 4352 - 4362                 | 52284   | 450.91               | 200.91           | 4902 - 4912                 | 58884   | 588.41               | 338.41           |
| 4363 - 4373                 | 52416   | 453.66               | 203.66           | 4913 - 4923                 | 59016   | 591.16               | 341.16           |
| 4374 - 4384                 | 52548   | 456.41               | 206.41           | 4924 - 4934                 | 59148   | 593.91               | 343.91           |
| 4385 - 4395                 | 52680   | 459.16               | 209.16           | 4935 - 4945                 | 59280   | 596.66               | 346.66           |
| 4396 - 4406                 | 52812   | 461.91               | 211.91           | 4946 - 4956                 | 59412   | 599.41               | 349.41           |
| 4407 - 4417                 | 52944   | 464.66               | 214.66           | 4957 - 4967                 | 59544   | 602.16               | 352.16           |
| 4418 - 4428                 | 53076   | 467.41               | 217.41           | 4968 - 4978                 | 59676   | 604.91               | 354.91           |
| 4429 - 4439                 | 53208   | 470.16               | 220.16           | 4979 - 4989                 | 59808   | 607.66               | 357.66           |
| 4440 - 4450                 | 53340   | 472.91               | 222.91           | 4990 - 5000                 | 59940   | 610.41               | 360.41           |
| 4451 - 4461                 | 53472   | 475.66               | 225.66           | 5001 - 5011                 | 60072   | 613.16               | 363.16           |
| 4462 - 4472                 | 53604   | 478.41               | 228.41           | 5012 - 5022                 | 60204   | 615.91               | 365.91           |
| 4473 - 4483                 | 53736   | 481.16               | 231.16           | 5023 - 5033                 | 60336   | 618.66               | 368.66           |
| 4484 - 4494                 | 53868   | 483.91               | 233.91           | 5034 - 5044                 | 60468   | 621.41               | 371.41           |

**R 3945 — R 5044**

**TABLE  
TABEL C**

### MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 5045 - 5060                 | 60630   | 624.79               | 374.79           | 5845 - 5860                 | 70230   | 824.79               | 574.79           |
| 5061 - 5076                 | 60822   | 628.79               | 378.79           | 5861 - 5876                 | 70422   | 828.79               | 578.79           |
| 5077 - 5092                 | 61014   | 632.79               | 382.79           | 5877 - 5892                 | 70614   | 832.79               | 582.79           |
| 5093 - 5108                 | 61206   | 636.79               | 386.79           | 5893 - 5908                 | 70806   | 836.79               | 586.79           |
| 5109 - 5124                 | 61398   | 640.79               | 390.79           | 5909 - 5924                 | 70998   | 840.79               | 590.79           |
| 5125 - 5140                 | 61590   | 644.79               | 394.79           | 5925 - 5940                 | 71190   | 844.79               | 594.79           |
| 5141 - 5156                 | 61782   | 648.79               | 398.79           | 5941 - 5956                 | 71382   | 848.79               | 598.79           |
| 5157 - 5172                 | 61974   | 652.79               | 402.79           | 5957 - 5972                 | 71574   | 852.79               | 602.79           |
| 5173 - 5188                 | 62166   | 656.79               | 406.79           | 5973 - 5988                 | 71766   | 856.79               | 606.79           |
| 5189 - 5204                 | 62358   | 660.79               | 410.79           | 5989 - 6004                 | 71958   | 860.79               | 610.79           |
| 5205 - 5220                 | 62550   | 664.79               | 414.79           | 6005 - 6020                 | 72150   | 864.79               | 614.79           |
| 5221 - 5236                 | 62742   | 668.79               | 418.79           | 6021 - 6036                 | 72342   | 868.79               | 618.79           |
| 5237 - 5252                 | 62934   | 672.79               | 422.79           | 6037 - 6052                 | 72534   | 872.79               | 622.79           |
| 5253 - 5268                 | 63126   | 676.79               | 426.79           | 6053 - 6068                 | 72726   | 876.79               | 626.79           |
| 5269 - 5284                 | 63318   | 680.79               | 430.79           | 6069 - 6084                 | 72918   | 880.79               | 630.79           |
| 5285 - 5300                 | 63510   | 684.79               | 434.79           | 6085 - 6100                 | 73110   | 884.79               | 634.79           |
| 5301 - 5316                 | 63702   | 688.79               | 438.79           | 6101 - 6116                 | 73302   | 888.79               | 638.79           |
| 5317 - 5332                 | 63894   | 692.79               | 442.79           | 6117 - 6132                 | 73494   | 892.79               | 642.79           |
| 5333 - 5348                 | 64086   | 696.79               | 446.79           | 6133 - 6148                 | 73686   | 896.79               | 646.79           |
| 5349 - 5364                 | 64278   | 700.79               | 450.79           | 6149 - 6164                 | 73878   | 900.79               | 650.79           |
| 5365 - 5380                 | 64470   | 704.79               | 454.79           | 6165 - 6180                 | 74070   | 904.79               | 654.79           |
| 5381 - 5396                 | 64662   | 708.79               | 458.79           | 6181 - 6196                 | 74262   | 908.79               | 658.79           |
| 5397 - 5412                 | 64854   | 712.79               | 462.79           | 6197 - 6212                 | 74454   | 912.79               | 662.79           |
| 5413 - 5428                 | 65046   | 716.79               | 466.79           | 6213 - 6228                 | 74646   | 916.79               | 666.79           |
| 5429 - 5444                 | 65238   | 720.79               | 470.79           | 6229 - 6244                 | 74838   | 920.79               | 670.79           |
| 5445 - 5460                 | 65430   | 724.79               | 474.79           | 6245 - 6260                 | 75030   | 924.79               | 674.79           |
| 5461 - 5476                 | 65622   | 728.79               | 478.79           | 6261 - 6276                 | 75222   | 928.79               | 678.79           |
| 5477 - 5492                 | 65814   | 732.79               | 482.79           | 6277 - 6292                 | 75414   | 932.79               | 682.79           |
| 5493 - 5508                 | 66006   | 736.79               | 486.79           | 6293 - 6308                 | 75606   | 936.79               | 686.79           |
| 5509 - 5524                 | 66198   | 740.79               | 490.79           | 6309 - 6324                 | 75798   | 940.79               | 690.79           |
| 5525 - 5540                 | 66390   | 744.79               | 494.79           | 6325 - 6340                 | 75990   | 944.79               | 694.79           |
| 5541 - 5556                 | 66582   | 748.79               | 498.79           | 6341 - 6356                 | 76182   | 948.79               | 698.79           |
| 5557 - 5572                 | 66774   | 752.79               | 502.79           | 6357 - 6372                 | 76374   | 952.79               | 702.79           |
| 5573 - 5588                 | 66966   | 756.79               | 506.79           | 6373 - 6388                 | 76566   | 956.79               | 706.79           |
| 5589 - 5604                 | 67158   | 760.79               | 510.79           | 6389 - 6404                 | 76758   | 960.79               | 710.79           |
| 5605 - 5620                 | 67350   | 764.79               | 514.79           | 6405 - 6420                 | 76950   | 964.79               | 714.79           |
| 5621 - 5636                 | 67542   | 768.79               | 518.79           | 6421 - 6436                 | 77142   | 968.79               | 718.79           |
| 5637 - 5652                 | 67734   | 772.79               | 522.79           | 6437 - 6452                 | 77334   | 972.79               | 722.79           |
| 5653 - 5668                 | 67926   | 776.79               | 526.79           | 6453 - 6468                 | 77526   | 976.79               | 726.79           |
| 5669 - 5684                 | 68118   | 780.79               | 530.79           | 6469 - 6484                 | 77718   | 980.79               | 730.79           |
| 5685 - 5700                 | 68310   | 784.79               | 534.79           | 6485 - 6500                 | 77910   | 984.79               | 734.79           |
| 5701 - 5716                 | 68502   | 788.79               | 538.79           | 6501 - 6516                 | 78102   | 988.79               | 738.79           |
| 5717 - 5732                 | 68694   | 792.79               | 542.79           | 6517 - 6532                 | 78294   | 992.79               | 742.79           |
| 5733 - 5748                 | 68886   | 796.79               | 546.79           | 6533 - 6548                 | 78486   | 996.79               | 746.79           |
| 5749 - 5764                 | 69078   | 800.79               | 550.79           | 6549 - 6564                 | 78678   | 1000.79              | 750.79           |
| 5765 - 5780                 | 69270   | 804.79               | 554.79           | 6565 - 6580                 | 78870   | 1004.79              | 754.79           |
| 5781 - 5796                 | 69462   | 808.79               | 558.79           | 6581 - 6596                 | 79062   | 1008.79              | 758.79           |
| 5797 - 5812                 | 69654   | 812.79               | 562.79           | 6597 - 6612                 | 79254   | 1012.79              | 762.79           |
| 5813 - 5828                 | 69846   | 816.79               | 566.79           | 6613 - 6628                 | 79446   | 1016.79              | 766.79           |
| 5829 - 5844                 | 70038   | 820.79               | 570.79           | 6629 - 6644                 | 79638   | 1020.79              | 770.79           |

**R 5045 — 6644**

**TABLE  
TABEL C**

**MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 6645 - 6660                 | 79830   | 1024.79              | 774.79           | 7445 - 7460                 | 89430   | 1264.08              | 1014.08          |
| 6661 - 6676                 | 80022   | 1028.88              | 778.88           | 7461 - 7476                 | 89622   | 1268.88              | 1018.88          |
| 6677 - 6692                 | 80214   | 1033.68              | 783.68           | 7477 - 7492                 | 89814   | 1273.68              | 1023.68          |
| 6693 - 6708                 | 80406   | 1038.48              | 788.48           | 7493 - 7508                 | 90006   | 1278.48              | 1028.48          |
| 6709 - 6724                 | 80598   | 1043.28              | 793.28           | 7509 - 7524                 | 90198   | 1283.28              | 1033.28          |
| 6725 - 6740                 | 80790   | 1048.08              | 798.08           | 7525 - 7540                 | 90390   | 1288.08              | 1038.08          |
| 6741 - 6756                 | 80982   | 1052.88              | 802.88           | 7541 - 7556                 | 90582   | 1292.88              | 1042.88          |
| 6757 - 6772                 | 81174   | 1057.68              | 807.68           | 7557 - 7572                 | 90774   | 1297.68              | 1047.68          |
| 6773 - 6788                 | 81366   | 1062.48              | 812.48           | 7573 - 7588                 | 90966   | 1302.48              | 1052.48          |
| 6789 - 6804                 | 81558   | 1067.28              | 817.28           | 7589 - 7604                 | 91158   | 1307.28              | 1057.28          |
| 6805 - 6820                 | 81750   | 1072.08              | 822.08           | 7605 - 7620                 | 91350   | 1312.08              | 1062.08          |
| 6821 - 6836                 | 81942   | 1076.88              | 826.88           | 7621 - 7636                 | 91542   | 1316.88              | 1066.88          |
| 6837 - 6852                 | 82134   | 1081.68              | 831.68           | 7637 - 7652                 | 91734   | 1321.68              | 1071.68          |
| 6853 - 6868                 | 82326   | 1086.48              | 836.48           | 7653 - 7668                 | 91926   | 1326.48              | 1076.48          |
| 6869 - 6884                 | 82518   | 1091.28              | 841.28           | 7669 - 7684                 | 92118   | 1331.28              | 1081.28          |
| 6885 - 6900                 | 82710   | 1096.08              | 846.08           | 7685 - 7700                 | 92310   | 1336.08              | 1086.08          |
| 6901 - 6916                 | 82902   | 1100.88              | 850.88           | 7701 - 7716                 | 92502   | 1340.88              | 1090.88          |
| 6917 - 6932                 | 83094   | 1105.68              | 855.68           | 7717 - 7732                 | 92694   | 1345.68              | 1095.68          |
| 6933 - 6948                 | 83286   | 1110.48              | 860.48           | 7733 - 7748                 | 92886   | 1350.48              | 1100.48          |
| 6949 - 6964                 | 83478   | 1115.28              | 865.28           | 7749 - 7764                 | 93078   | 1355.28              | 1105.28          |
| 6965 - 6980                 | 83670   | 1120.08              | 870.08           | 7765 - 7780                 | 93270   | 1360.08              | 1110.08          |
| 6981 - 6996                 | 83862   | 1124.88              | 874.88           | 7781 - 7796                 | 93462   | 1364.88              | 1114.88          |
| 6997 - 7012                 | 84054   | 1129.68              | 879.68           | 7797 - 7812                 | 93654   | 1369.68              | 1119.68          |
| 7013 - 7028                 | 84246   | 1134.48              | 884.48           | 7813 - 7828                 | 93846   | 1374.48              | 1124.48          |
| 7029 - 7044                 | 84438   | 1139.28              | 889.28           | 7829 - 7844                 | 94038   | 1379.28              | 1129.28          |
| 7045 - 7060                 | 84630   | 1144.08              | 894.08           | 7845 - 7860                 | 94230   | 1384.08              | 1134.08          |
| 7061 - 7076                 | 84822   | 1148.88              | 898.88           | 7861 - 7876                 | 94422   | 1388.88              | 1138.88          |
| 7077 - 7092                 | 85014   | 1153.68              | 903.68           | 7877 - 7892                 | 94614   | 1393.68              | 1143.68          |
| 7093 - 7108                 | 85206   | 1158.48              | 908.48           | 7893 - 7908                 | 94806   | 1398.48              | 1148.48          |
| 7109 - 7124                 | 85398   | 1163.28              | 913.28           | 7909 - 7924                 | 94998   | 1403.28              | 1153.28          |
| 7125 - 7140                 | 85590   | 1168.08              | 918.08           | 7925 - 7940                 | 95190   | 1408.08              | 1158.08          |
| 7141 - 7156                 | 85782   | 1172.88              | 922.88           | 7941 - 7956                 | 95382   | 1412.88              | 1162.88          |
| 7157 - 7172                 | 85974   | 1177.68              | 927.68           | 7957 - 7972                 | 95574   | 1417.68              | 1167.68          |
| 7173 - 7188                 | 86166   | 1182.48              | 932.48           | 7973 - 7988                 | 95766   | 1422.48              | 1172.48          |
| 7189 - 7204                 | 86358   | 1187.28              | 937.28           | 7989 - 8004                 | 95958   | 1427.28              | 1177.28          |
| 7205 - 7220                 | 86550   | 1192.08              | 942.08           | 8005 - 8020                 | 96150   | 1432.08              | 1182.08          |
| 7221 - 7236                 | 86742   | 1196.88              | 946.88           | 8021 - 8036                 | 96342   | 1436.88              | 1186.88          |
| 7237 - 7252                 | 86934   | 1201.68              | 951.68           | 8037 - 8052                 | 96534   | 1441.68              | 1191.68          |
| 7253 - 7268                 | 87126   | 1206.48              | 956.48           | 8053 - 8068                 | 96726   | 1446.48              | 1196.48          |
| 7269 - 7284                 | 87318   | 1211.28              | 961.28           | 8069 - 8084                 | 96918   | 1451.28              | 1201.28          |
| 7285 - 7300                 | 87510   | 1216.08              | 966.08           | 8085 - 8100                 | 97110   | 1456.08              | 1206.08          |
| 7301 - 7316                 | 87702   | 1220.88              | 970.88           | 8101 - 8116                 | 97302   | 1460.88              | 1210.88          |
| 7317 - 7332                 | 87894   | 1225.68              | 975.68           | 8117 - 8132                 | 97494   | 1465.68              | 1215.68          |
| 7333 - 7348                 | 88086   | 1230.48              | 980.48           | 8133 - 8148                 | 97686   | 1470.48              | 1220.48          |
| 7349 - 7364                 | 88278   | 1235.28              | 985.28           | 8149 - 8164                 | 97878   | 1475.28              | 1225.28          |
| 7365 - 7380                 | 88470   | 1240.08              | 990.08           | 8165 - 8180                 | 98070   | 1480.08              | 1230.08          |
| 7381 - 7396                 | 88662   | 1244.88              | 994.88           | 8181 - 8196                 | 98262   | 1484.88              | 1234.88          |
| 7397 - 7412                 | 88854   | 1249.68              | 999.68           | 8197 - 8212                 | 98454   | 1489.68              | 1239.68          |
| 7413 - 7428                 | 89046   | 1254.48              | 1004.48          | 8213 - 8228                 | 98646   | 1494.48              | 1244.48          |
| 7429 - 7444                 | 89238   | 1259.28              | 1009.28          | 8229 - 8244                 | 98838   | 1499.28              | 1249.28          |

**R 6645 — R 8244**

TABLE  
TABEL C

### MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 8245 - 8260                 | 99030   | 1504.08              | 1254.08          | 9045 - 9060                 | 108630  | 1744.08              | 1494.08          |
| 8261 - 8276                 | 99222   | 1508.88              | 1258.88          | 9061 - 9076                 | 108822  | 1748.88              | 1498.88          |
| 8277 - 8292                 | 99414   | 1513.68              | 1263.68          | 9077 - 9092                 | 109014  | 1753.68              | 1503.68          |
| 8293 - 8308                 | 99606   | 1518.48              | 1268.48          | 9093 - 9108                 | 109206  | 1758.48              | 1508.48          |
| 8309 - 8324                 | 99798   | 1523.28              | 1273.28          | 9109 - 9124                 | 109398  | 1763.28              | 1513.28          |
| 8325 - 8340                 | 99990   | 1528.08              | 1278.08          | 9125 - 9140                 | 109590  | 1768.08              | 1518.08          |
| 8341 - 8356                 | 100182  | 1532.88              | 1282.88          | 9141 - 9156                 | 109782  | 1772.88              | 1522.88          |
| 8357 - 8372                 | 100374  | 1537.68              | 1287.68          | 9157 - 9172                 | 109974  | 1777.68              | 1527.68          |
| 8373 - 8388                 | 100566  | 1542.48              | 1292.48          | 9173 - 9188                 | 110166  | 1783.17              | 1533.17          |
| 8389 - 8404                 | 100758  | 1547.28              | 1297.28          | 9189 - 9204                 | 110358  | 1788.77              | 1538.77          |
| 8405 - 8420                 | 100950  | 1552.08              | 1302.08          | 9205 - 9220                 | 110550  | 1794.37              | 1544.37          |
| 8421 - 8436                 | 101142  | 1556.88              | 1306.88          | 9221 - 9236                 | 110742  | 1799.97              | 1549.97          |
| 8437 - 8452                 | 101334  | 1561.68              | 1311.68          | 9237 - 9252                 | 110934  | 1805.57              | 1555.57          |
| 8453 - 8468                 | 101526  | 1566.48              | 1316.48          | 9253 - 9268                 | 111126  | 1811.17              | 1561.17          |
| 8469 - 8484                 | 101718  | 1571.28              | 1321.28          | 9269 - 9284                 | 111318  | 1816.77              | 1566.77          |
| 8485 - 8500                 | 101910  | 1576.08              | 1326.08          | 9285 - 9300                 | 111510  | 1822.37              | 1572.37          |
| 8501 - 8516                 | 102102  | 1580.88              | 1330.88          | 9301 - 9316                 | 111702  | 1827.97              | 1577.97          |
| 8517 - 8532                 | 102294  | 1585.68              | 1335.68          | 9317 - 9332                 | 111894  | 1833.57              | 1583.57          |
| 8533 - 8548                 | 102486  | 1590.48              | 1340.48          | 9333 - 9348                 | 112086  | 1839.17              | 1589.17          |
| 8549 - 8564                 | 102678  | 1595.28              | 1345.28          | 9349 - 9364                 | 112278  | 1844.77              | 1594.77          |
| 8565 - 8580                 | 102870  | 1600.08              | 1350.08          | 9365 - 9380                 | 112470  | 1850.37              | 1600.37          |
| 8581 - 8596                 | 103062  | 1604.88              | 1354.88          | 9381 - 9396                 | 112662  | 1855.97              | 1605.97          |
| 8597 - 8612                 | 103254  | 1609.68              | 1359.68          | 9397 - 9412                 | 112854  | 1861.57              | 1611.57          |
| 8613 - 8628                 | 103446  | 1614.48              | 1364.48          | 9413 - 9428                 | 113046  | 1867.17              | 1617.17          |
| 8629 - 8644                 | 103638  | 1619.28              | 1369.28          | 9429 - 9444                 | 113238  | 1872.77              | 1622.77          |
| 8645 - 8660                 | 103830  | 1624.08              | 1374.08          | 9445 - 9460                 | 113430  | 1878.37              | 1628.37          |
| 8661 - 8676                 | 104022  | 1628.88              | 1378.88          | 9461 - 9476                 | 113622  | 1883.97              | 1633.97          |
| 8677 - 8692                 | 104214  | 1633.68              | 1383.68          | 9477 - 9492                 | 113814  | 1889.57              | 1639.57          |
| 8693 - 8708                 | 104406  | 1638.48              | 1388.48          | 9493 - 9508                 | 114006  | 1895.17              | 1645.17          |
| 8709 - 8724                 | 104598  | 1643.28              | 1393.28          | 9509 - 9524                 | 114198  | 1900.77              | 1650.77          |
| 8725 - 8740                 | 104790  | 1648.08              | 1398.08          | 9525 - 9540                 | 114390  | 1906.37              | 1656.37          |
| 8741 - 8756                 | 104982  | 1652.88              | 1402.88          | 9541 - 9556                 | 114582  | 1911.97              | 1661.97          |
| 8757 - 8772                 | 105174  | 1657.68              | 1407.68          | 9557 - 9572                 | 114774  | 1917.57              | 1667.57          |
| 8773 - 8788                 | 105366  | 1662.48              | 1412.48          | 9573 - 9588                 | 114966  | 1923.17              | 1673.17          |
| 8789 - 8804                 | 105558  | 1667.28              | 1417.28          | 9589 - 9604                 | 115158  | 1928.77              | 1678.77          |
| 8805 - 8820                 | 105750  | 1672.08              | 1422.08          | 9605 - 9620                 | 115350  | 1934.37              | 1684.37          |
| 8821 - 8836                 | 105942  | 1676.88              | 1426.88          | 9621 - 9636                 | 115542  | 1939.97              | 1689.97          |
| 8837 - 8852                 | 106134  | 1681.68              | 1431.68          | 9637 - 9652                 | 115734  | 1945.57              | 1695.57          |
| 8853 - 8868                 | 106326  | 1686.48              | 1436.48          | 9653 - 9668                 | 115926  | 1951.17              | 1701.17          |
| 8869 - 8884                 | 106518  | 1691.28              | 1441.28          | 9669 - 9684                 | 116118  | 1956.77              | 1706.77          |
| 8885 - 8900                 | 106710  | 1696.08              | 1446.08          | 9685 - 9700                 | 116310  | 1962.37              | 1712.37          |
| 8901 - 8916                 | 106902  | 1700.88              | 1450.88          | 9701 - 9716                 | 116502  | 1967.97              | 1717.97          |
| 8917 - 8932                 | 107094  | 1705.68              | 1455.68          | 9717 - 9732                 | 116694  | 1973.57              | 1723.57          |
| 8933 - 8948                 | 107286  | 1710.48              | 1460.48          | 9733 - 9748                 | 116886  | 1979.17              | 1729.17          |
| 8949 - 8964                 | 107478  | 1715.28              | 1465.28          | 9749 - 9764                 | 117078  | 1984.77              | 1734.77          |
| 8965 - 8980                 | 107670  | 1720.08              | 1470.08          | 9765 - 9780                 | 117270  | 1990.37              | 1740.37          |
| 8981 - 8996                 | 107862  | 1724.88              | 1474.88          | 9781 - 9796                 | 117462  | 1995.97              | 1745.97          |
| 8997 - 9012                 | 108054  | 1729.68              | 1479.68          | 9797 - 9812                 | 117654  | 2001.57              | 1751.57          |
| 9013 - 9028                 | 108246  | 1734.48              | 1484.48          | 9813 - 9828                 | 117846  | 2007.17              | 1757.17          |
| 9029 - 9044                 | 108438  | 1739.28              | 1489.28          | 9829 - 9844                 | 118038  | 2012.77              | 1762.77          |

**R 8245 — R 9844**

**TABLE  
TABEL C**

**MONTHLY DEDUCTIONS TABLE / MAANDLIKSE AFTREKKINGSTABEL**

| Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  | Remuneration<br>Besoldiging | Annual<br>Equivalent<br>Jaarlikse<br>Ekwivalent | Tax / Belasting      |                  |
|-----------------------------|---|----------------------|------------------|-----------------------------|---|----------------------|------------------|
|                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |                             |   | Under 65<br>Onder 65 | Over 65<br>Bo 65 |
| 9845 - 9865                 | 118260  | 2019.25              | 1769.25          | 10895 - 10915               | 130860  | 2386.75              | 2136.75          |
| 9866 - 9886                 | 118512  | 2026.60              | 1776.60          | 10916 - 10936               | 131112  | 2394.10              | 2144.10          |
| 9887 - 9907                 | 118764  | 2033.95              | 1783.95          | 10937 - 10957               | 131364  | 2401.45              | 2151.45          |
| 9908 - 9928                 | 119016  | 2041.30              | 1791.30          | 10958 - 10978               | 131616  | 2408.80              | 2158.80          |
| 9929 - 9949                 | 119268  | 2048.65              | 1798.65          | 10979 - 10999               | 131868  | 2416.15              | 2166.15          |
| 9950 - 9970                 | 119520  | 2056.00              | 1806.00          | 11000 - 11020               | 132120  | 2423.50              | 2173.50          |
| 9971 - 9991                 | 119772  | 2063.35              | 1813.35          | 11021 - 11041               | 132372  | 2430.85              | 2180.85          |
| 9992 - 10012                | 120024  | 2070.70              | 1820.70          | 11042 - 11062               | 132624  | 2438.20              | 2188.20          |
| 10013 - 10033               | 120276  | 2078.05              | 1828.05          | 11063 - 11083               | 132876  | 2445.55              | 2195.55          |
| 10034 - 10054               | 120528  | 2085.40              | 1835.40          | 11084 - 11104               | 133128  | 2452.90              | 2202.90          |
| 10055 - 10075               | 120780  | 2092.75              | 1842.75          | 11105 - 11125               | 133380  | 2460.25              | 2210.25          |
| 10076 - 10096               | 121032  | 2100.10              | 1850.10          | 11126 - 11146               | 133632  | 2467.60              | 2217.60          |
| 10097 - 10117               | 121284  | 2107.45              | 1857.45          | 11147 - 11167               | 133884  | 2474.95              | 2224.95          |
| 10118 - 10138               | 121536  | 2114.80              | 1864.80          | 11168 - 11188               | 134136  | 2482.30              | 2232.30          |
| 10139 - 10159               | 121788  | 2122.15              | 1872.15          | 11189 - 11209               | 134388  | 2489.65              | 2239.65          |
| 10160 - 10180               | 122040  | 2129.50              | 1879.50          | 11210 - 11230               | 134640  | 2497.00              | 2247.00          |
| 10181 - 10201               | 122292  | 2136.85              | 1886.85          | 11231 - 11251               | 134892  | 2504.35              | 2254.35          |
| 10202 - 10222               | 122544  | 2144.20              | 1894.20          | 11252 - 11272               | 135144  | 2511.70              | 2261.70          |
| 10223 - 10243               | 122796  | 2151.55              | 1901.55          | 11273 - 11293               | 135396  | 2519.05              | 2269.05          |
| 10244 - 10264               | 123048  | 2158.90              | 1908.90          | 11294 - 11314               | 135648  | 2526.40              | 2276.40          |
| 10265 - 10285               | 123300  | 2166.25              | 1916.25          | 11315 - 11335               | 135900  | 2533.75              | 2283.75          |
| 10286 - 10306               | 123552  | 2173.60              | 1923.60          | 11336 - 11356               | 136152  | 2541.10              | 2291.10          |
| 10307 - 10327               | 123804  | 2180.95              | 1930.95          | 11357 - 11377               | 136404  | 2548.45              | 2298.45          |
| 10328 - 10348               | 124056  | 2188.30              | 1938.30          | 11378 - 11398               | 136656  | 2555.80              | 2305.80          |
| 10349 - 10369               | 124308  | 2195.65              | 1945.65          | 11399 - 11419               | 136908  | 2563.15              | 2313.15          |
| 10370 - 10390               | 124560  | 2203.00              | 1953.00          | 11420 - 11440               | 137160  | 2570.50              | 2320.50          |
| 10391 - 10411               | 124812  | 2210.35              | 1960.35          | 11441 - 11461               | 137412  | 2577.85              | 2327.85          |
| 10412 - 10432               | 125064  | 2217.70              | 1967.70          | 11462 - 11482               | 137664  | 2585.20              | 2335.20          |
| 10433 - 10453               | 125316  | 2225.05              | 1975.05          | 11483 - 11503               | 137916  | 2592.55              | 2342.55          |
| 10454 - 10474               | 125568  | 2232.40              | 1982.40          | 11504 - 11524               | 138168  | 2599.90              | 2349.90          |
| 10475 - 10495               | 125820  | 2239.75              | 1989.75          | 11525 - 11545               | 138420  | 2607.25              | 2357.25          |
| 10496 - 10516               | 126072  | 2247.10              | 1997.10          | 11546 - 11566               | 138672  | 2614.60              | 2364.60          |
| 10517 - 10537               | 126324  | 2254.45              | 2004.45          | 11567 - 11587               | 138924  | 2621.95              | 2371.95          |
| 10538 - 10558               | 126576  | 2261.80              | 2011.80          | 11588 - 11608               | 139176  | 2629.30              | 2379.30          |
| 10559 - 10579               | 126828  | 2269.15              | 2019.15          | 11609 - 11629               | 139428  | 2636.65              | 2386.65          |
| 10580 - 10600               | 127080  | 2276.50              | 2026.50          | 11630 - 11650               | 139680  | 2644.00              | 2394.00          |
| 10601 - 10621               | 127332  | 2283.85              | 2033.85          | 11651 - 11671               | 139932  | 2651.35              | 2401.35          |
| 10622 - 10642               | 127584  | 2291.20              | 2041.20          | 11672 - 11692               | 140184  | 2658.70              | 2408.70          |
| 10643 - 10663               | 127836  | 2298.55              | 2048.55          | 11693 - 11713               | 140436  | 2666.05              | 2416.05          |
| 10664 - 10684               | 128088  | 2305.90              | 2055.90          | 11714 - 11734               | 140688  | 2673.40              | 2423.40          |
| 10685 - 10705               | 128340  | 2313.25              | 2063.25          | 11735 - 11755               | 140940  | 2680.75              | 2430.75          |
| 10706 - 10726               | 128592  | 2320.60              | 2070.60          | 11756 - 11776               | 141192  | 2688.10              | 2438.10          |
| 10727 - 10747               | 128844  | 2327.95              | 2077.95          | 11777 - 11797               | 141444  | 2695.45              | 2445.45          |
| 10748 - 10768               | 129096  | 2335.30              | 2085.30          | 11798 - 11818               | 141696  | 2702.80              | 2452.80          |
| 10769 - 10789               | 129348  | 2342.65              | 2092.65          | 11819 - 11839               | 141948  | 2710.15              | 2460.15          |
| 10790 - 10810               | 129600  | 2350.00              | 2100.00          | 11840 - 11860               | 142200  | 2717.50              | 2467.50          |
| 10811 - 10831               | 129852  | 2357.35              | 2107.35          | 11861 - 11881               | 142452  | 2724.85              | 2474.85          |
| 10832 - 10852               | 130104  | 2364.70              | 2114.70          | 11882 - 11902               | 142704  | 2732.20              | 2482.20          |
| 10853 - 10873               | 130356  | 2372.05              | 2122.05          | 11903 - 11923               | 142956  | 2739.55              | 2489.55          |
| 10874 - 10894               | 130608  | 2379.40              | 2129.40          | 11924 - 11944               | 143208  | 2746.90              | 2496.90          |

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**TABLE  
TABEL C**