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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**DEPARTMENT OF EMPLOYMENT AND LABOUR****NOTICE 1843 OF 2023****COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT,  
1993 (ACT NO 130 OF 1993)****THE NOTICE ISSUED BY THE DIRECTOR-GENERAL UNDER  
COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT,  
1993**

I, Thobile Lamati, The Director General of Employment and Labour, hereby in terms of S82 (1)(a), S83 (2)(a) and S83 (8) of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act No 130 of 1993) issue this Erratum on the published Notice 1617 of 2023 and on the extension of the 2022 ROE Season:

- a) A Maximum Earnings on Provisional Assessment is R568 959 for the period 1 March 2023 to 28 February 2024.
- b) The 2022 ROE Season is extended to 30 June 2023.



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**T LAMATI**  
**DIRECTOR-GENERAL: EMPLOYMENT AND LABOUR**  
DATE 26/05/2023

### EXPLANATORY NOTE ON THE 2022 ROE SEASON

The Return of Earnings (ROEs) must be submitted from 1 April 2023 to 31 May 2023. The ROEs submitted after 31 May 2023 will be charged a 10% penalty for late submission.

**NB.** Compensation Fund's ROE Season is defined as a period from 1 March 2022 to 28 February 2023.

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

- Any person controlling the business of an employer;
- If the services of an employee are lent or let or temporarily made available to some other person by his employer, such employer for such period as the employee works for that other person;
- A labour broker who against payment provides a person to a client for the rendering of a service or the performance of work, and for which service or work such person is paid by the labour broker.

**"Employee"** means a person who has entered into, or works under a contract of service or apprenticeship or learnership with an employer, whether the contract is expressed or implied, oral or in writing, and whether remuneration is calculated by time or work done, or is in cash or in kind and includes -

- Casual / temporary employee employed for the purpose of the employer's business/farming activities.
- Working director of a Company or member of a Close Corporation/Body Corporate, who has entered into a contract of service, or of apprenticeship or learnership, in so far that the employee acts within the scope of his/her employment in terms of such contract. (Excluding shareholders or "silent partners" who are only paid dividends or sharing profits).
- Domestic employees

**NB. A sole owner or partners in a business/farming operation are not regarded as "employees" as contemplated by the Act and their earnings should, therefore, not be included.**

A person provided by a labour broker, against payment to a client for the rendering of a service or the performance of work and for which service or work such person is paid by the labour broker, is an employee of the labour broker. The earnings of such persons should not be included in the client's Return of Earnings document.

In line with section 83(4) & 82 of COIDA, earnings of an employee shall be the remuneration that he/she receives from his/her employer or that accrues to him/her and includes but not limited to –

**Included** in the gross earnings before any deductions are the following:

- Overtime of a regular nature, (not intermittent or irregular overtime).
- Bonuses of any kind, including incentive bonuses and annual bonuses.
- Commission, even though the amount may vary from month to month.
- The cash value of food and quarters supplied to employees as part of a remuneration package. Cash value of fringe benefits such as a company car, free accommodation or accommodation at a reduced rate, etc.
- Travel and other allowances paid regularly, as part of the package.
- Any other remuneration in cash or in kind to an employee by virtue of his/her contract of service.
- Earnings/Drawings paid to working Directors of a Company or Members of a Close Corporation.

**Excluded** are the following:

- Payments of a reimbursive nature.
- Payments for specific non-recurring tasks which do not form part of an employee's normal duties.
- Intangible fringe benefits such as the taxable portion of medical aid/pension contributions by the employer, etc.
- Payments to cover special expenses such as subsistence and travelling costs, lunch and costs for business meetings.
- Travel and other allowances paid occasionally.
- Profit sharing of Directors and Members.

Burden of proof with regards to all exclusions above is herewith placed on the employer.

### **MAXIMUM EARNINGS**

A Maximum Earnings is applied annually at the end of the assessment period (28 February 2023) to the individual employee's annual total earnings, not per month. Full annual maximum earnings of R529 264.00 will apply irrespective of the number of months the employee was employed in the 2022 ROE Season.

#### **Examples:**

1. If an employee has earned a total earnings of R600 000.00 from the employer during the period as stated above, the amount should be capped at R529 264.00 and be declared as such.
2. If an employee has earned total earnings of any amount below R529 264.00, the total earnings must be declared as is, regardless of whether the said employee worked for a full year or part year.

### **MINIMUM ASSESSMENT**

Employer who is declaring below the approved minimum assessment. CF will ensure that the amount assessed in compliance with the approved minimum assessment of R1443 and R498 for private domestic employers by increasing the declaration to the approved minimum assessment.

## **EMPLOYER WHO CEASED TO OPERATE DURING THE 2022 ROE SEASON**

When a company is sold, ceased operations, liquidated, sequestered, merged, has no employees, or has a deceased employer/owner.

If the employer has ceased to operate during the 2022 ROE Season, the CF-1C Deregistration Form and the CF-2A must be completed up to the period the employer was operating. CF does not accept zero earnings, and it is the responsibility of the employer to ensure the CF is notified if the business ceases to operate.

The Forms can be accessed at the following address: [www.labour.gov.za](http://www.labour.gov.za), click Resource Centre, click Forms, click Compensation for Occupational Injuries and Diseases.

If you wish to re-register with the CF, you cannot register online; a manual Registration Form must be completed and forwarded to [cfcallcentre@labour.gov.za](mailto:cfcallcentre@labour.gov.za)

## **A LETTER OF GOOD STANDING**

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

- Declaring the 2022 Return of Earnings.
- A full payment is made to CF with no outstanding balance.
- An application for instalment is made by the employer and approved by the CF. The employer will be able to generate a monthly LOGS after making a payment.
- A payment made from the employer's ABSA account to CF's ABSA account will reflect on the same day. It means the employer will be able to generate a Letter of Good Standing after uploading the bank statement to the CF's operational system.
- A payment made from the employer's account other than the ABSA account, it will reflect after 1 or 2 days unless it is an immediate payment. Then, the employer will be able to generate a Letter of Good Standing after uploading the bank statement to the CF's operational system.
- Employer must always use the banking details appearing on the Notice of Assessment/Invoice generated by the CF or call the CF Call Centre for confirmation.
- A payment must be made in the bank account appearing in the Notice of Assessment/Invoice and you must use your CF Registration Number (99.....) as a Reference for ease of the allocation of the payment. Your CF registration Number is a 12 digits' number allocated to the employer when registering the business.
- A Letter of Good Standing can only be generated online at <https://cfonline.labour.gov.za/OnlineSubmissions>. Please make sure the email address is correct because an OTP will be sent to the registered email address to enable you to receive an OTP.

- A validation of a Letter of Good Standing can be checked by following this instruction: [www.labour.gov.za](http://www.labour.gov.za), click Online Services, click ROE Online, click Verify Letter of Good Standing. You must enter the Certificate Number from the Letter of Good Standing.
- Your declaration must always be supported by the Detailed Payroll Report (1 March 2022 to 28 February 2023), EMP 501 (2023) and Annual Financial Statement. CF may ask for the documents to verify the completeness and accuracy of your declaration.

## WEBSITE ADDRESS

[www.labour.gov.za](http://www.labour.gov.za)

## RETURN OF EARNINGS ONLINE SUBMISSION

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

- Go to [www.labour.gov.za](http://www.labour.gov.za) and click Online Services block/tab you click “ ROE Online (cfonline.labour.gov.za)”
- Click on “Employer Registration and ROE Submission” (if already registered)
- Register for online submissions (1st time user)
- Fill in the required fields and login
- Please ensure the declaration is correct and accurate before you click the final submission.
- If an error is detected, you can apply for the revision of the assessment within 60 days of the invoice date.
- Please do not capture a decimal because it would result in an overestimation of the Notice of assessment/Invoice.
- When you are flagged for audit, please furnish us with the required supporting documents and forward them to the CF Call Centre. Please ask for the Call Reference Number to enable tracking of the progress.
- If you do not have all the required supporting documents, please apply for the estimation.
- If you encounter any problems please send an e-mail [cfcallcentre@labour.gov.za](mailto:cfcallcentre@labour.gov.za) or call 0800 105 350



**employment & labour**  
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 REPUBLIC OF SOUTH AFRICA



2022

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

**RETURN OF EARNINGS**

**Section A – Employer’s details**

Name of Employer

CF Registration No

UIF Registration No

CIPC Registration No

SARS Tax No

Business Address

City/Town

Province

Postal Address

Code

Employer Telephone No

Mobile Telephone No

Employer’s email address

Consultant’s email address

Consultant’s Telephone No





SECTION B: Declaration of Earnings					CF Registration number:99			
Actual Earnings:01/03/2022 - 28/02/2023					Provisional Earnings:01/03/2023- 28/02/2024			
Month	Number of employees and amount of earnings (staff costs/salaries & wages) per month paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 529 264 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month paid to directors of a Company or members of a Close Corporation up to a maximum of R 529 264 per person for the above period.		Number of employees and amount of earnings (staff costs/salaries & wages) per month expected to be paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 568 959 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month expected to be paid to directors of a Company or members of a Close Corporation up to a maximum of R 568 959 per person for the above period.	
	Number of employees	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number of employees	Earnings - (Rands only)	Number of employees	Earnings - (Rands only)
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Total								
			<b>FINAL EARNINGS PAID</b>		<b>ESTIMATED EARNINGS</b>			
<b>Total earnings of both employees and Directors/Members:</b>								
<b>Total cash value of free food and/or quarters. (if applicable) in Rands.</b>								
<b>GRAND TOTAL OF EARNINGS</b>								
<b>State in words the grand total of earnings:</b>					<b>State in words the grand total of earnings:</b>			





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



SECTION C: Declaration of Oath	CF Registration number:99
<p><i>I confirm that the information given in this form is true, complete and accurate:</i></p> <p><i>Any information submitted may be subjected to verification. Information submitted knowingly is false may result in a legal action by the Compensation Commissioner.</i></p> <p><i>If an error is detected after submitting your return of earnings, you have 60 days from the date assessed to apply for the revision of assessment. The request must be forwarded to <a href="mailto:cfcallcentre@labour.gov.za">cfcallcentre@labour.gov.za</a> or call 0800 321 322/ 0860 105 350 for assistance.</i></p> <p><i>CF does not have a zero earnings. If the employer has ceased to operate or have no employees, the CF-1C Form must be completed together with this Form up to the period that the business existed.</i></p>	
<p><b>Declaration by the Employer:</b></p>	
Name & Surname:	
Designation/Capacity:	
Signature:	
Date:	
Telephone No:	
e-mail address:	
<p><b>Declaration by the Consultant</b></p>	
<p><b>OR If using a service of a consultant (attach a Power of Attorney and complete)</b></p>	
Name & Surname:	
Consultant's Company Name	
Signature:	
Date:	
Telephone No:	
e-mail address:	
Registered Professional Body & Practise No.	

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