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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

DEPARTMENT OF EMPLOYMENT AND LABOUR

NOTICE 2164 OF 2023

**employment & labour**Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA**FINAL REMINDER FOR THE SUBMISSION OF 2022 AND
PRIOR YEARS OUTSTANDING RETURN OF EARNINGS (ROE'S)**

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT 130 OF 1993 AS AMENDED BY COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT 61 OF 1997.

This serves as a reminder to all the Employers who are not in compliance with Section 82 of the Compensation for Occupational Injuries and Diseases Act (COIDA) for the submission of the Return of Earnings (CF-2A/W.As 8).

The Act requires Employers to submit a Return of Earnings before 31 March in each year or as communicated by the Director-General, the responsibility of which rests with the Employer to ensure that the Return of Earnings is submitted.

Should an Employer not submit a Return of Earnings before 30 November 2023, Director-General will have the rights to raise an assessment on an earnings estimate basis in terms of section 83(6)(a) of the Act; and or, impose a penalty not exceeding 10% of the final assessment in terms of section 83(6)(b).

Employer's are encouraged to submit outstanding Return of Earnings online at cfonline.labour.gov.za or manually at cfcallcentre@labour.gov.za

Note that the Department of Employment and Labour has the right and obligation to conduct employer compliance reviews and audits against the COIDA.

FARZANA FAKIR

ACTING COMMISSIONER : COMPENSATION FUND

DATE 27 October 2023

GENERAL NOTICE

DEPARTMENT OF EMPLOYMENT AND LABOUR**No. R.****10/2023****COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993 (ACT NO 130 OF 1993)****NOTICE ISSUED BY THE COMPENSATION COMMISSIONER UNDER THE COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993**

I, Farzana Fakir, the acting Compensation Commissioner, hereby in terms of section 81,82 and 83 of the Compensation for Occupational Injuries and Diseases Act,1993 (Act No 130 of 1993) as amended issue this notice of the following required prescribed supporting documents to clear employers who are flagged for audit by the Compensation Fund,

- a) EMP 501
- b) A Detailed Payroll Report
- c) An Audited /Independently Reviewed/Compiled Annual Financial Statement
- d) An affidavit explaining a reason for variance
- e) Fully Completed ROE Form (CF-2A/ W.As.8)
- f) Power of Attorney (Consultants, bookkeepers, accountants, auditors and attorneys)



FARZANA FAKIR**ACTING COMMISSIONER: COMPENSATION FUND****DATE** 27 October 2023

GENERAL NOTICE

DEPARTMENT OF EMPLOYMENT AND LABOUR

EXAMPLE

An Employer flagged for the audit when submitting the 2022 ROE (2022/2023 Financial year) will need to submit the following set of supporting documents,

- a) EMP 501 (2023)
- b) A Detailed Payroll Report (01 March 2022 to 28 February 2023)
- c) An Audited/Independently Reviewed/Compiled Annual Financial Statement
- d) An affidavit (2021 declaration vs 2022 declaration) explaining a drastic variance
- e) Fully completed ROE Form (CF-2A/ W.As.8)

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