

## Occupational Injuries and Diseases (OID)

### Extracts from the Occupational Injuries and Diseases Act

#### 1.1 Definitions

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

- (a) a casual employee employed for the purpose of the employer's business;
- (b) a director or member of a body corporate who has entered into a contract of service or of apprenticeship or learnership with the body corporate, in so far as he acts within the scope of his employment in terms of such contract;
- (c) 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;
- (d) in the case of a deceased employee, his dependants, and in the case of an employee who is a person under disability, a curator acting on behalf of that employee; but does not include-
  - (i) a person, including a person in the employ of the State, performing military service or undergoing training referred to in the Defense Act, 1957 (Act No. 44 of 1957), and who is not a member of the Permanent Force of the South African Defense Force;
  - (ii) a member of the Permanent Force of the South African Defense Force while on "service in defense of the Republic" as defined in section 1 of the Defense Act, 1957;
  - (iii) a member of the South African Police Force while employed in terms of section 7 of the Police Act, 1958 (Act No. 7 of 1958), on "service in defense of the Republic" as defined in section 1 of the Defense Act, 1957;
  - (iv) a person who contracts for the carrying out of work and himself engages other persons to perform such work;
  - (v) a domestic employee employed as such in a private household; (xlvi)

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

(a) any person controlling the business of an employer;

(b) 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;

(c) 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; (xliv)

## **1.2 Chapter 9: Obligations of the Employer**

### **1.3 Employer to register with commissioner and to furnish him with particulars**

(1) An employer carrying on business in the Republic shall within the prescribed period and in the prescribed manner register with the commissioner and shall furnish the commissioner with the prescribed particulars of his business and shall within a period determined by the commissioner furnish such additional particulars as the commissioner may require.

(2) The particulars referred to in subsection (1) shall be furnished separately in respect of each business carried on by the employer.

(3) An employer shall within seven days of any change in the particulars so furnished notify the commissioner of such change.

(4) The Director-General may exempt employers referred to in section 84(1)(a) and (b) from the provisions of this section.

(5) Any person not resident in the Republic or anybody corporate not registered in terms of any law governing the registration of bodies corporate in the : Republic, and carrying on business in the Republic or engaged in, on or above the continental shelf in activities in connection with surveys, research, prospecting or exploitation of natural resources, and employing an employee in connection therewith, shall furnish the commissioner with the address of his or its head office and the name and address of his or its chief officer in the Republic, and that officer : shall for the purposes of this Act be deemed to be the employer of the said employee.

(6) Any person who fails to comply with the provisions of this section shall be guilty of an offence

### **1.4 Employer to furnish returns of earnings**

(1) Subject to subsection 1A, an employer, excluding an employer referred to in section 84(1)(a) and (b), shall not later than the thirty-first day of March in each year furnish the commissioner with a return in the prescribed form, certified by him her or it as correct, showing-

(a) the amount of earnings up to the maximum contemplated in section 83(8) paid by him her or it to his her or its employees during the period with effect from the first

(b) such further information as may be prescribed or as the Director-General may require.

(2) An employer who commences business after the last day of February of a particular year shall within seven days after such commencement furnish the commissioner with a return in the prescribed form, certified by him, her or it as correct, showing the estimated earnings of his, her or its employees for the period with effect from the commencement of the business up to and including the last day of February of the following year.

(3) If an employer carries on business at more than one place or if he carries on more than one class of business, the commissioner may require a separate return for each place or class of business from him.

(4) If in a return referred to in subsection (1) the amount shown as earnings, excluding earnings exceeding the maximum contemplated in subsection 83(8), is less than the amount actually paid, the Director-General may impose upon and recover from the employer a fine not exceeding 10 per cent of the difference between the amount shown and the actual amount.

The Director-General may reduce any fine referred to in subsection (3). (5) If an employer fails to

furnish a return or if the estimate of the earnings which an employer expects to pay during a

particular period is in the opinion of the Director-General too low, the Director-General may himself

estimate the earnings concerned.

(6) An employer who fails to comply with the provisions of this section shall be guilty of an offence.

### **1.5 Certain employers exempt from assessment**

No assessment in favour of the compensation fund shall be payable in respect of employees-

(a) in the employ of-

(i) the national and provincial spheres of government, including Parliament and provincial legislatures;

(ii) a local authority which has obtained a certificate of exemption in terms of section 70(1)(a)(ii) of the Workmen's Compensation Act and has notified the Director-General in writing within 30 days after the commencement of this Act that it desires to continue with the arrangements according to the said certificate of exemption;

(iii) a municipality contemplated in section 10B of the Local Government Transition Act, 1993 (Act No. 209 Of 1993), to which exemption has been granted in terms of subsection 2;

(b) whose employer has with the approval of the Director-General obtained from a mutual association a policy of insurance for the full extent of his potential liability in terms of this Act to all employees employed by him, for so long as he maintains such policy in force.

(2) The Director-General may upon application exempt any local authority referred to in subsection (1)(a)(ii) or any municipality referred to in subsection (1)(a)(iii) from the obligations of an employer in terms of this Act on such conditions as he or she may think fit.

(3) Notwithstanding the provisions of this section, the Director-General may on application by an employer referred to in subsection (1) permit such employer to pay assessments to the compensation fund in respect of his employees, and thereafter the provisions of this section shall cease to apply to such an employer.

## **1.6 Theoretical Application**

The Occupational Injuries and Diseases Act provides a system of 'no fault' compensation whereby employees are entitled to compensation irrespective of who caused the problem.

At the same time, employees are prohibited from instituting damages claims against their employer and certain categories of fellow employees.

The categories of claimants to whom benefits become payable are:

- employees who suffer a temporary disability
- employees who suffer a permanent disability
- dependants of employees who die as a result of occupational injuries or diseases.

The deadline for submission of the Return of Earnings, is 31 May 2018 for all employers (irrespective of the submission method used).

## **1.7 Employee**

An employee is broadly defined as "... any person who has entered into or works under a contract of service or of apprenticeship or learnership, with an employer, ...", including casual employees, directors and members of close corporations.

Excluded as employees are:

- persons undergoing military service or training
- members of the Permanent Force while defending the Republic
- members of the Police Force while defending the Republic
- a person who contracts for the carrying out of work and himself contracts other persons to
- perform such work
- legal entities
- common law independent contractors
- a domestic employee in a private household

The reference to “... works under a contract of service ...” is interpreted in practice to exclude common law independent contractors.

### 1.8 Earnings to be included for the OID Annual Return (W.As 8)

The W.As 8 form gives an interpretation of the Act for items that must be included, and those that must be excluded from the calculation of the employees’ earnings.

Included:

- Overtime of a regular nature, but not intermittent or irregular overtime
- Bonus 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 staff as part of a remuneration package
- Tangible fringe benefits (those that you can touch) such as a company car and free or cheap accommodation
- Travel and other allowances paid regularly
- Where the employee is remunerated in accordance with a package of benefits, all items forming part of the package, other than employer contributions such as medical aid contributions
- Earnings/Drawings paid to a working Director of a Private Company or Members of a CC

Excluded:

- Payments of a reimbursive nature
- Overtime worked occasionally
- Payments for specific non-recurring tasks which do not form part of an employee’s normal duties
- Ex gratia payments
- Intangible fringe benefits such as the taxable portion of medical aid contributions by the employer
- Payments to cover special expenses such as subsistence and travelling costs

**Please note:** The regulations to the OID Act clearly excludes travel and subsistence allowances, which is in contradiction to the interpretation on the W.As 8 annual return form.

## 2. OID Limit History

Effective Date	Limit
1 April 2000	R123 396
1 April 2001	R130 884
1 April 2002	R140 556
1 April 2003	R149 136
1 April 2004	R167 700
1 April 2005	R179 088
1 April 2006	R189 840
1 April 2007	R201 984
1 April 2008	R214 305
1 April 2009	R239 172
1 July 2010	R261 893
1 April 2011	R277 860
1 April 2012	R292 032
1 April 2013	R312 480
1 April 2014	R332 479
1 April 2015	R355 752
1 April 2016	R377 097
1 April 2017	R403 500
1 April 2018	R430 944
1 March 2019	R458 520

### 3. Printing the OID report from VIP

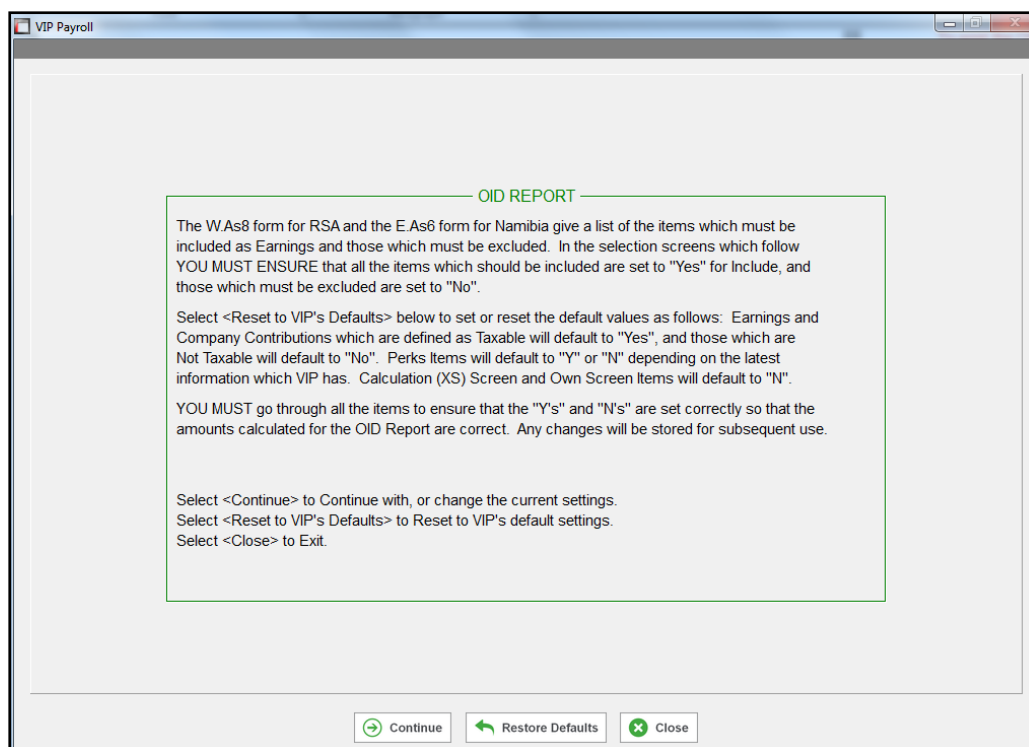
**Please note:** If you have multiple companies in your payroll application which form part of the same Return of Earnings submission, the OID Report must be printed individually per company, due to the different company setups and pay frequencies (monthly, weekly, bi-weekly and other). Consolidating or Grouping the report will lead to incorrect calculations.

#### 3.1 Selection Screens for the OID/WCA report for RSA

**Please note:** To print the OID report for 2018/2019, please ensure that you are on Release 5.1a. Release 5.1a only contains the new OID limits included in the OID report

VIP provides Selection Screens when the report is printed, so that the user can select which Earnings, Company Contributions, XS, Own and Perks Tax Screen items must be included in the report. You may tick and un-tick items on the Selection Screens. The first page of the report prints the settings that were in use when the report was printed.

The first screen that is displayed when the OID Report is selected explains which items should be included:



#### Continue

Continues to the Selection Screens but leaves the defaults as they were when the report was last printed.

## Reset to Defaults

Resets the defaults according to the definitions of the various lines, but the Selection Screens are still displayed and the user can then tick and un-tick items if necessary.

For RSA we use the IRP5 Codes on the Earnings, Company Contribution, Calculation (XS), Own and Taxable Benefits (Perks Tax) Screens to tick the relevant items when one clicks on "Re-set VIP Defaults".

For Namibia all the Taxable Earnings and Company Contributions as well as the relevant Perks Tax items are ticked when "Re-set VIP Defaults" is clicked.

Below is an example of a simple Earnings Selection Screen. The other Selection Screens are similar:

No	Earning	Include
01	SALARY	Y
02	COMM	Y
03	TRAVEL	Y
04	ANN BON	Y
05	L/PAID	N
06	O/TIME	Y
07	UNPAID	Y
08	STANDBY	Y
09	ALLWNCE	Y
10	REIMBUR	N
11	PRO BON	Y
12	QT/BON	Y
13	SAVINGS	N
14	KMS N/T	N
15	KMS TAX	N
16	SUBS NT	N

Items which must have "Include = Y" are:  
Salaries or Wages, Regular Overtime, Commission, All Bonuses, 13th cheques, Value of Food and Quarters, Travel and other Regular Allowances, All items which are part of a Package/ Service contract, except Employer Contributions to Medical Aid, etc.

Items which must have "Include = N" are:  
Re-imbursive and Ex-gratia payments, Occasional Overtime, Payments for non-recurrent tasks, Intangible Fringe Benefits such as Employer Contributions to Medical Aid, Payments to cover Special Expenses e.g. Travel and Subsistence costs.

Continue

**Please note:** Users should not copy the selections according to the print screens as it is only for display purposes. Each company's situation will vary on what is included and what is not, depending on the regularity of the payments and the company's application of the Legislation.

On the right-hand side of the report, guidelines are provided on which items should be included and which should not that users can refer to.



## The OID Report for RSA

Below is an example of a Detailed OID Report printed in February 2016, for a monthly paid company. This month has been chosen to explain the calculations in the report.

The first page of the OID Report shows which items were included when the report was printed.

It is important to remember that this page must be filed with the report

NOTE THAT THIS PAGE MUST BE FILED WITH THE REST OF THE OID REPORT.  
THE ITEMS WHICH WERE SELECTED FOR INCLUSION IN THIS REPORT ARE MARKED "Y" BELOW:

EARNINGS		COMP CONTR		CALC (XS)	SCREEN ITEMS	OWN SCREEN ITEMS		PERKS TAX ITEMS	
Earning	Include	Co.Cont.	Include	Calc(XS)	Include	Own Screen	Include	Perks	Include
01.SALARY	Y	01.TAX	N			01.OWN AMOUNT 01	N	01.Entertainmnt Allowance	Y
02.COMM	Y	02.U.I.F.	N			02.OWN AMOUNT 02	N	02.Subsistence Allowance	Y
03.TRAVEL	Y	03.MED AID	N			03.OWN AMOUNT 03	N	03.Travelling Allowance	Y
04.ANN BON	Y	04.PENSION	N			04.OWN AMOUNT 04	N	04.Acquisition of Assets	N
05.L/PAID	Y	05.LOAN	N			05.OWN AMOUNT 05	N	05.Use of Assets	Y
06.O/TIME	Y	06.ADVANCE	N			06.OWN AMOUNT 06	N	06.Use of Motor Vehicle	Y
07.UNPAID	Y	07.CANTEEN	N			07.OWN AMOUNT 07	N	07.Meals and Refreshments	Y
08.STANDBY	Y	08.SAVINGS	N			08.OWN AMOUNT 08	N	08.Residential Accom.	Y
09.ALLWNCE	Y	09.GARNISH	N			09.OWN AMOUNT 09	N	09.Holiday Accommodation	Y
10.REIMBUR	N	10.SOCIAL	N			10.OWN AMOUNT 10	N	10.Free & Cheap Services	Y
11.PRO BON	Y	11.INSURAN	N			11.OWN AMOUNT 11	N	11.Housing Loans & Subs.	Y
12.QT/ BON	Y	12.BONDS	N			12.OWN AMOUNT 12	N	12.Low Interest Loans	Y
13.SAVINGS	N	13.TAXI	N			13.OWN AMOUNT 13	N	13.Retirement Annuity	N
14.KMS N/T	N	14.COUNCEL	N			14.OWN AMOUNT 14	N	14.Release from Debt	N
15.KMS TAX	N	15.MAINTEN	N			15.OWN AMOUNT 15	N	15.Bursaries	N
16.SUBS NT	N	16.RET ANN	Y					16.Medical Aid Benefit	N
17.SUBS TX	N	17.SUNDRY	N					17.Income Repl Policies	N
18.LUMPSUM	N	18.UNIFORM	N					18.Bursaries Further Educ	N
19.NOTICE	Y	19.FINES	N					19.Pension Fund DC Only	N
20.BCEA LP	Y	20.CARWASH	N					20.Pension Fund DB Only	N
		21.SKILLS	N					21.Pension Fund DC & DB	N
								22.Provident Fund DC Only	N
								23.Provident Fund DB Only	N
								24.Provident Fund DC & DB	N
								25.Retirement Annuity Fun	N

## 4. Explanation of the DETAIL REPORT FOR RSA

### 4.1 Actual YTD OID Earning

This shows the Year-to-date plus current period total of the items which have been ticked on the Selection Screens.

### 4.2 Annualized OID Earning

This shows the annualized OID Earning calculated as:

Actual OID Earning x Periods in the Year

OID Periods in Service from the Employee Information (IS) screen

(OID Periods in Service from the IS screen: Remember the IS screen shows 1 less than the report)

Employee	Annualized Earning
Ms Scheepers - OID period is 12 (March to Feb)	R 190 560.00*12/12 = R 190 560.00
Mr Bester - OID period is 10	R 432 000.00*12/10 = R 518 400.00

### 4.3 Adjusted OID Earning

This shows the Adjusted OID Earning for the employee, with the Annual Limit of R312 480.00 applied in the calculation.

**Please note:** This limit is used as an example and does not reflect the newly promulgated limit. Please refer to page 6 for the current limit.

Annualized OID Earning X OID Periods in Service (with the Annual limit applied)

Periods in the Year

Employee	Annualized Earning	Limit for Period		Adjusted earnings
Ms Scheepers - OID period is 12 (March to Feb)	R 190 560.00*1 2/12 = R 190 560.00	R312480 00 *12/2= R312 480.00	Calc<Limit	Use Calc: R190 560.00
Mr Bester - OID period is 10	R 432 000.00*12/10 = R 518 400.00	R312480 *10/12= R260 400.00	Calc>Limit	Use Limit: R260 400.00

Detail O.I.D. Report						
Emp Code	Employee Name	Actual YTD OID Earning	Annualized OID Earning	Adjusted OID Earning	Periods in Service	Reason for Exclusion
001	MR P NDORO	188000.00	188000.00	188000.00	12	
003	MR C CASSEL	146500.00	146500.00	146500.00	12	
004	MR L LEPELO	214500.00	214500.00	214500.00	12	
005	MR Y SKOSANA	251500.00	251500.00	251500.00	12	
006	MR T KHAMBULE	315500.00	315500.00	312480.00	12	
007	MR P LOOTS	186500.00	186500.00	186500.00	12	
009	MR K ADAMS	173500.00	173500.00	173500.00	12	
010	MR R NTULI	64350.00	64350.00	64350.00	12	
011	MS T SCHEEPERS	190560.00	190560.00	190560.00	12	
012	MR M BESTER	360000.00	432000.00	260400.00	10	
		2090910.00	2162910.00	1988290.00	118	

### 5. Explanation of the Summary section of the OID Report

On the W.As.8 Form the employees that have OID Earnings up to and including R312 480.00 p.a. and those employees with OID Earnings above this amount must be shown separately. Directors in each of these brackets must be shown separately from “ordinary” employees.

Up to R312480 p.a.	Average Number	Amount	Above R312480 p.a.	Average Number	Amount	Total
Directors	1.00	188000.00	Directors	.00	0.00	188000.00 (4)
Normal Employees	7.00	1227410.00	Normal Employees	1.83	572880.00	1800290.00 (3)
Total Employees	8.00 (1)	1415410.00	Total Employees	1.83 (2)	572880.00	1988290.00

- There is 1 Director in the Company and his OID earnings fall within the OID limit.
- There are 7 Normal Employees in the Company whose OID earnings fall within the OID limit.

The employees are counted using the number of OID periods in the year that the employee has been in service as a fraction of the total number of OID periods so far in the year (see explanation below at point 6). The total amount of R 1 227 410.00 is the total of the adjusted OID Earnings of the 7 Normal Employees. These employees' adjusted OID Earnings are all below the limit and therefore print on the left side of the report.

- There are 1.83 Normal Employees in the Company whose OID earnings are more than the
- OID limit and hence the OID limit is used as the OID earnings.

**Please note:** Remember that the current OID limit amount of **R430 944.00** is for the full tax year of 12 months.

### 5.1 Calculation of Average Number of Employees

The Average Number of employees in each of these groups is calculated as:

Actual Number of periods worked by employees in this group x Number of Employees in this group

Total number of periods that could have been worked by employees in this group

**Please note:** Every employee who completed a full OID year will count as 1. Every employee who completed a portion of a full year will be calculated as  $\text{OID periods} / \text{periods in OID year}$ .

## 5 Who is included in the OID Report

Tax Status	Include for OID
Statutory Tax	Yes
Temp	Yes
Directive	Yes
PAYE only	Yes
Personal Services Company	No
Independent Contractor	No
Personal Services Trust	No
Labour Broker with IRP30	No
Labour Broker without IRP30	No
No Tax	Yes
<b>GENDER</b>	
Trust	No
CC	No
Male	Yes
Female	Yes

## 6 Note on Package Structuring and OID

In your payroll application, the word “Package” for the whole of the “Cost to Employer” is often used, i.e. the employer’s contributions to the employee’s Medical Aid, Pension Fund and/or Provident Fund are included in the employee’s “Package”.

The wording of the W.As 8 in the paragraph explaining which Earnings must be Included for OID, refers to Packages as follows:

“Where the employee is remunerated in accordance with a package of benefits, all items forming part of the package, other than employer contributions such as medical aid contributions”.

It has been confirmed with OID that this should be read *in conjunction* with the point under Excluded which reads:

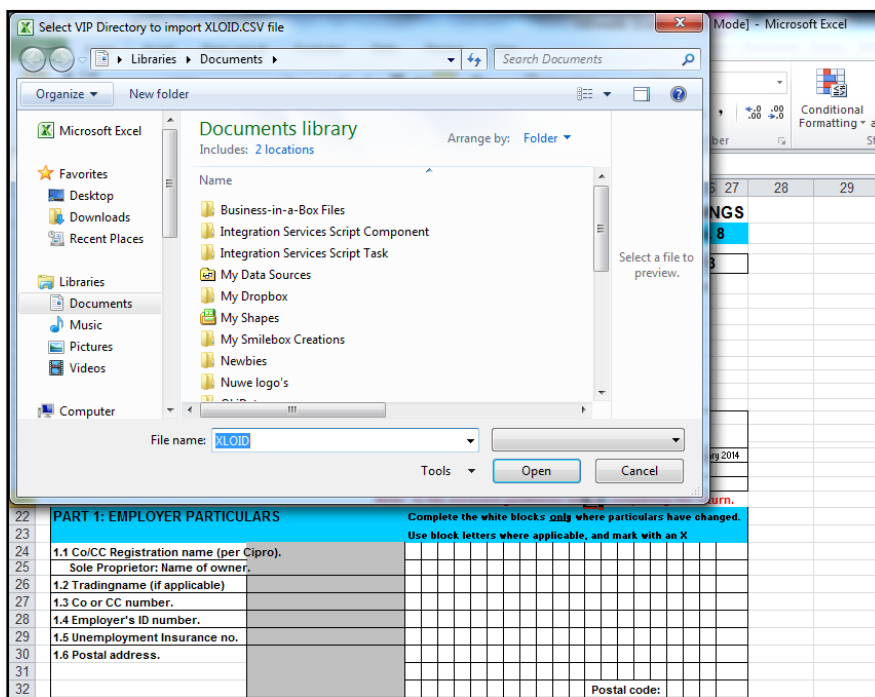
“Intangible fringe benefits such as the taxable portion of medical aid, pension contributions by the employer, etc.”

Therefore, if a “Cost to Employer Package” includes Medical Aid Contributions, Pension Contributions and/or Provident Fund Contributions, these Employer Contributions must NOT be included in the Earnings for OID purposes

## 7 How to complete the W.As.8 form

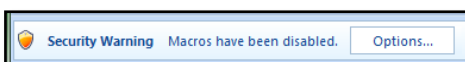
As from Release 3.1a, once one has printed the Summary Report, Microsoft Excel will open the OIDwas81 Template.

Follow the simple steps in this document in order to import your VIP data into the template.

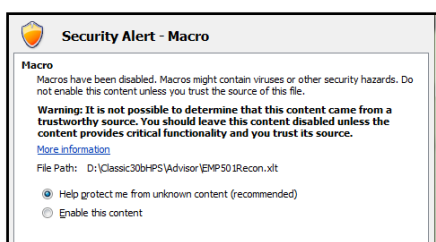


### Step 1 – Enable Macro

If Macros have not been enabled, the following will be displayed at the top of the spreadsheet:

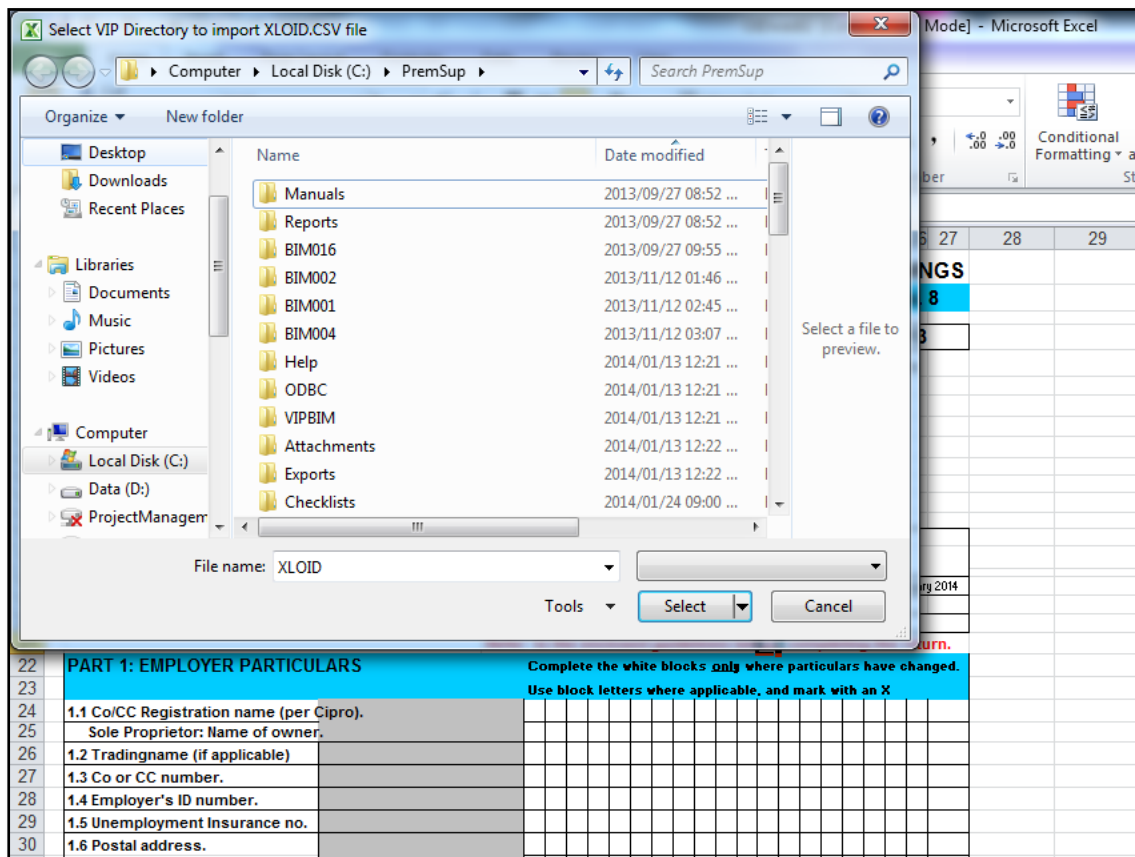


- Click on <Options>
- The following screen will be displayed:



- Select <Enable this content>

## Step 2 – Import values into Excel



If Macros are enabled, one will be taken straight to the “Select your VIP Directory” Screen

Ensure that you change the directory Name in the “Look in” field to the directory from which you have printed the OID report.

Select the file XLOID file in your VIP directory (Double click on the file) in order to fill the template with the values as per VIP.

## Step 3 – Complete the outstanding information

Complete information not populated.


The spread sheet is made up of two sheets; Part 1 and Part2.

### Part 1 of the W.As.8 Report

Many of the fields of Part 1 will need to be completed manually by the Employer, but some fields will automatically be populated from the data on the VIP system:

- Company Name – this is the Report Name on the Basic Company Information Screen
- Company Registration Number – this is the Registration Number on the Basic Company Information Screen

- Unemployment Insurance No. – this is the UIF Registration Number on the Basic Company Information Screen
- Postal address – this is the Reporting Address on the Basic Company Information Screen

 <b>labour</b> Department: Labour REPUBLIC OF SOUTH AFRICA		<b>RETURN OF EARNINGS</b>	
		<b>W.As. 8</b>	
<b>COIDA, 1993 (ACT 130 OF 1993) Section 82f.</b> The Hon., Prof., Dr., Rev., Messrs., Mr., Ms.,		To be completed and submitted by all employers to: Assessments Division 355, Pretoria, 0001 Compensation House Cnr Hamilton Street & Soutpansberg Road, Arcadia Call centre <b>0860105350</b> <b>Only original document will be accepted.</b> <b>Information relating to earnings (staff costs) should be kept for at least 4 years.</b>	
		<b>REFERENCE NUMBER</b>	
		Year of assessment	01 March 2016 to 28 February 2017
		Date of issue	
		<b>This return must be submitted on or before 31 March 2017</b>	
<b>Refer to the enclosed guidelines before completing the return.</b>			
<b>PART 1: EMPLOYER PARTICULARS</b>		<b>Complete the white blocks only where particulars have changed. Use block letters where applicable, and mark with an X</b>	
<b>1.1 Co/CC Registration name (per Cipro). Sole Proprietor: Name of owner.</b>		T A X	Y E A R
<b>1.2 Tradingname (if applicable)</b>			
<b>1.3 Co or CC number.</b>		2 0 0 0 0 0 8 1 7 3 0 7	
<b>1.4 Employer's ID number.</b>			
<b>1.5 Unemployment Insurance no.</b>		0 6 0 2 7 3 7 1	
<b>1.6 Postal address.</b>		M e n l y n W o o d s O f f i c e	
		2 9 1 S p r i t e A v e n u e	
		F a e r i e G l e n	Postal code: 2 0 0 0
<b>1.7 Physical address.</b>			

**Please note:** Any of the information populated can be overwritten if needed.

### Part 2 of the W.As.8 Report

Part 2 is split between Actual Earnings and Provisional Earnings. Both these sections are divided between Directors and Employees, with a total number of Employees per month.

The actual Earnings used for this report is the average income per month. The value is calculated by using the OID Earning amounts on the Summary report, divided by 12.

The OID limit provided is currently a yearly limit and no guidelines are given by OID on how to apply the limit on a monthly basis.

The Employer will need to manually complete the Provisional Earning Section, but the Actual Earnings will automatically be populated from the data on the VIP system.

<b>PART 2:</b>				<b>Reference number:</b>				
<b>Declaration March 2016 - February 2017</b>								
<b>I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries &amp; wages) for the 12 months ending 28/02/2017 are as follows:</b>								
<b>Actual Earnings:01/03/2016 - 28/02/2017</b>				<b>Provisional Earnings:01/03/2017 - 28/02/2018</b>				
<b>Month</b>	Number of <b>employees</b> and amount of <b>earnings (staff costs/salaries &amp; wages)</b> per month paid to all employees (excluding directors of a Company or members of a close corporation) up to a <b>maximum of R377 097</b> per person for the above period.		Number of <b>directors/members</b> and amount of <b>earnings (staff costs/salaries &amp; wages)</b> per month paid to directors of a Company or members of a Close Corporation up to a <b>maximum of R377 097</b> per person for the above period.		Number of <b>employees</b> and amount of <b>earnings (staff costs/salaries &amp; wages)</b> per month expected to be paid to all employees (excluding directors of a Company or members of a close corporation) up to a <b>maximum of R.....</b> per person for the above period.		Number of <b>directors/members</b> and amount of <b>earnings (staff costs/salaries &amp; wages)</b> per month expected to be paid to directors of a Company or members of a Close Corporation up to a <b>maximum of R.....</b> per person for the above period.	
	<b>Number</b>	<b>Earnings - (Rands only)</b>	<b>Number</b>	<b>Earnings - (Rands only)</b>	<b>Number</b>	<b>Earnings - (Rands only)</b>	<b>Number</b>	<b>Earnings - (Rands only)</b>
	Mar	11 89 392	0 0	0 0				
Apr	11 89 392	0 0	0 0					
May	11 89 392	0 0	0 0					
Jun	11 89 392	0 0	0 0					
Jul	11 89 392	0 0	0 0					
Aug	11 89 392	0 0	0 0					
Sep	11 89 392	0 0	0 0					
Oct	11 89 392	0 0	0 0					
Nov	11 89 392	0 0	0 0					
Dec	11 89 392	0 0	0 0					
Jan	11 89 392	0 0	0 0					
Feb	11 89 392	0 0	0 0					
<b>Total</b>	<b>1 072 700</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	

#### Step 4 - Final Steps

Print Page 1 and Page 2 of the Excel document and submit the form manually to OID. A copy of the information should be kept for at least 4 years.

Save the Excel document in your Tax year end folder for safe keeping and enquiries

#### Requirements for opening the Excel document:

- The OIDXL File requires access to a .Net Framework Version 3.5 and Excel; or else error messages will be encountered. Both must be installed on the workstation running the report.
- There must be no spaces in your system directory name, this will result in error messages  
e.g.: C:\Classic51a and not C:\Classic 51a.
- The file VIPCALL.EXE must be in the system folder
- Shortcuts to access the application must point to a drive letter:  
e.g.: Y:\data\software\payroll\sage\classic\v51a and not to a Path Name  
e.g.: \\172.20.21.166\Public\PIR\data\software\payroll\sage\classic\v51a

If you do encounter any problems, remember the Summary and detail information can still be printed using the normal VIP print routine.

**Important Note:** with regards to OID for February 2019 If you make provision for OID by using Methods of Calculation, it is important that you revise and adjust the methods according to the new thresholds published.