



Submitting an Online Return of Earnings Renewal

The Compensation of Occupational Injuries and Diseases Act No. 130 of 1993 (“COIDA”) provides compensation for work related accidents and disablement caused by occupational injuries or diseases, sustained or contracted by employees in the course of employment, or death resulting from such injuries or diseases.

Employers are required to submit a Return of Earnings (“RoE”) by 31 March each year.

The specific form needs to show the amount of earnings paid to employees from 1 March of the preceding year to the last day of February of the current year, subject to maximum earnings gazetted by the Minister from time to time.

The maximum earnings for the 2020 period is R484 200 p.a per employee

Wage estimates are also required for the upcoming financial period, which is currently for the period 1 March 2021 to February 2022, subject to a maximum earnings of R 506 473 p.a per employee.

In the case of businesses insured with The Federated Employers Mutual Assurance Company (RF) Proprietary Limited (“FEM”), employers must submit the completed RoE form to FEM. FEM policyholders are encouraged to utilise FEM’s online portal for the RoE submissions, which can be found at this website:

<https://roe.fem.co.za>



As part of the return, the employer must declare the earnings of all:



Permanent Employees



Temporary Employees



Casual Employees



Employees of Unregistered Sub-Contractors



Local Employees working outside of SA



Failure to submit a RoE within the prescribed deadline could **negatively affect any rebate due**

The return, using a simple calculation, will indicate the earnings for the total number of employees, including directors, above and below the maximum earnings threshold.

The form also requires details of the business’ BEE compliance and the organisations to which the business has membership, such as BIBC, EIC, MBA etc.

Contact **011 359 4300** or log onto **www.fem.co.za** for more info.