

**PAYROLL & MONTHLY SARS RETURNS (PMSR)
ICB ASSIGNMENTS 1&2&3 QUESTION PAPER – APR 2019 TO MAR 2020**

ASSIGNMENT 2

QUESTION 1

MATCH THE COLUMNS

The following information relates to the basic conditions of employment and statutory registrations modules:

COLUMN A		COLUMN B	
1.1.	Basic Conditions of Employment Act does not apply to	A	Decrease the unemployment rate
1.2.	An employee must be remunerated	B	The name of an employee's next of kin
1.3.	Sick leave cycle	C	Unpaid volunteers working for charity
1.4.	Information about an employee not required to be kept by an employer by the Basic Conditions of Employment Act	D	45 hours' normal time in any given week
1.5.	Information about an employee required to be kept by an employer by the Basic Conditions of Employment Act	E	R 12 478
1.6.	Statutory requirement	F	A period of 36 months' employment with the same employer
1.7.	Voluntary VAT registration	G	Any portion of a meal interval that is in excess of 75 minutes, unless the employee resides on the premises
1.8.	Purpose of the Skills Development Act	H	Register as a VAT vendor
1.9.	Not deducted when calculating net remuneration payable to an employee	I	Due to SARS before the 5 th business day of every month
1.10.	The section governing working hours in the Basic Conditions of Employment Act does not apply to	J	Leavership
1.11.	Ordinary hours of work	K	Confirms the company/oc's statutory information
1.12.	Annual OIPC return	L	R 14 872
1.13.	VAT 101 Form	M	Annual turnover of at least R 50 000
1.14.	Annual Training Report	N	Employee's pension fund contributions
1.15.	An alternative route to obtaining a qualification, where the learner is employed for the duration of the 'employment contract'	O	Employees' income tax number
1.16.	Provides short-term relief to workers when they become unemployed	P	The amount of time worked by an employee
1.17.	EMP201 form	Q	Must register at the UIF Commissioner for purposes of paying UIF contributions
1.18.	An employer who is not required to register for employees' tax purposes at SARS but still employees' remuneration under the tax threshold	R	UIF contributions
1.19.	1% paid by employee and 1% paid by employer	S	SDL contributions
1.20.	Maximum UIF remuneration	T	Feedback to the SETA on the success of the workplace skills plan
		U	UIF
		V	Workers in senior management

Required:

Match the items listed in COLUMN B with those listed in COLUMN A. Write down only the letter of your choice next to the corresponding number. For example: 1.1 J

1.2 B, etc.

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L Reisser



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