

**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 15 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 UI 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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Donna Batton



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Table of Contents Payroll And Monthly Sars Returns Study Guide

1. Understanding the eBook Payroll And Monthly Sars Returns Study Guide
 - The Rise of Digital Reading Payroll And Monthly Sars Returns Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Payroll And Monthly Sars Returns Study Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Payroll And Monthly Sars Returns Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Payroll And Monthly Sars Returns Study Guide
 - Personalized Recommendations
 - Payroll And Monthly Sars Returns Study Guide User Reviews and Ratings
 - Payroll And Monthly Sars Returns Study Guide and Bestseller Lists
5. Accessing Payroll And Monthly Sars Returns Study Guide Free and Paid eBooks
 - Payroll And Monthly Sars Returns Study Guide Public Domain eBooks
 - Payroll And Monthly Sars Returns Study Guide eBook Subscription Services
 - Payroll And Monthly Sars Returns Study Guide Budget-Friendly Options

6. Navigating Payroll And Monthly Sars Returns Study Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Payroll And Monthly Sars Returns Study Guide Compatibility with Devices
 - Payroll And Monthly Sars Returns Study Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Payroll And Monthly Sars Returns Study Guide
 - Highlighting and Note-Taking Payroll And Monthly Sars Returns Study Guide
 - Interactive Elements Payroll And Monthly Sars Returns Study Guide
8. Staying Engaged with Payroll And Monthly Sars Returns Study Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Payroll And Monthly Sars Returns Study Guide
9. Balancing eBooks and Physical Books Payroll And Monthly Sars Returns Study Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Payroll And Monthly Sars Returns Study Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Payroll And Monthly Sars Returns Study Guide
 - Setting Reading Goals Payroll And Monthly Sars Returns Study Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Payroll And Monthly Sars Returns Study Guide
 - Fact-Checking eBook Content of Payroll And Monthly Sars Returns Study Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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web chapter 1 chapter 2 chapter 3 chapter 4 chapter 5 chapter 6 chapter 7 chapter 8 chapter 9 chapter 10 chapter 11 chapter 12 index practice test for the following

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