

Payroll and Monthly SARS returns: SHORT ANSWER LIST/EXPLAIN QUESTIONS

1. List the common pay period systems

- *Weekly*
- *Bi-weekly*
- *Monthly*
- *Bi-monthly/Forth nightly*
- *Yearly*

2. List key elements that are necessary for successful wage negotiations

- *Don't attempt to lead wage negotiations until you have properly developed the skills necessary for successful negotiations*
- *Invest substantial time and effort in thorough preparation*
- *Decide on your goals*
- *Gather and analyse the necessary data to discern how it will help you to achieve your goals*
- *Devise a strategy that will get you what you want while still reaching a settlement acceptable to your employees*
- *Ensure you have agreed on strike rules and have a strike contingency plan in place well before wage negotiation time*
- *Ensure in advance you have the right people on your team and you have all the resources you need.*
- *Don't make a concession without getting one in return*
- *Keep things calm, rational, impersonal, cordial and focused at all times*
- *When you reach a deadlock don't hesitate to call in an experienced mediator*

3. 1 Write a short paragraph on how maternity leave works, making sure that you include when an employee is entitled to take this leave as well as how long the leave is for.

- *An employee is entitled to four consecutive months' maternity leave which may start:*
 - *At any time from four weeks before the expected date of birth, unless otherwise agreed*
 - *When it is necessary, as certified by a medical practitioner or midwife, in the interest of the employee's health or the health of the unborn baby*
- *An employee may not work for six weeks after the birth of the child unless a doctor or midwife has certified that she is fit to do so*
- *There is no obligation placed on an employer to pay a woman while she is on maternity leave*
- *The woman is entitled to claim a maternity benefit in terms of the Unemployment Insurance Act, but only if the employer does not compensate the woman during her period of maternity leave*

3.2 Explain the general rule for working during lunch (meal intervals)

- *An employer must give an employee who works continuously for more than 5 hours a meal interval of at least one continuous hour*
- *During a meal interval, the employee may be required or permitted to perform only duties that cannot be performed by another employee*
- *An employee must be remunerated:*
 - *For a meal interval in which the employee is required to work or is required to be available for work*
 - *For any portion of a meal interval that is in excess of 75 minutes, unless the employee lives on the premises at which the workplace is situated.*

4. Name five types of benefits provided by the Unemployment Insurance Fund (UIF).

Payroll And Monthly Sars Returns Answers

C. Janse Maritz, Andrew Hibling



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