


| PLEASE READ THIS FIRST   | SECTION A: EMPLOYER DETAILS & INSTRUCTIONS   |  |  |
|--|--|--|--|
| <p style="text-align: center;"></p> <p><b>PURPOSE OF THIS FORM</b></p> <p>This form enables employers to comply with Section 27 (1) of the Employment Equity Act 55 of 1998 as amended.</p> <p>This form contains the format for Income Differential Statement to be completed by designated employers to the Employment Conditions Commission.</p> <p><b>WHO COMPLETES THIS FORM?</b></p> <p>All designated employers who are required to submit a report in terms of Section 27(1) of the Employment Equity Act, 55 of 1998 as amended. Employers who wish to voluntarily comply with the reporting requirements of the Act are also required to complete this form.</p> <p><b>WHEN SHOULD EMPLOYERS REPORT?</b></p> <p>Designated employers must submit the Income Differential Statement annually on the first working day of October or by 15 January of the following year in the case of electronic reporting.</p> <p>Employers who become designated on or after the first working day of April but before the first working day of October must submit their Income Differential Statement on the first working day of October of the following year.</p> <p><b>SEND TO:</b></p> <p><b>Employment Equity Registry<br/>The Department of Labour<br/>Private Bag X117<br/>Pretoria 0001</b></p> <p><b>Online reporting:<br/>www.labour.gov.za<br/>Helpline: 0860101018</b></p> <p><b>NO FAXED OR E-MAILED REPORTS WILL BE ACCEPTED</b></p> | Trade name   |  |  |
|  | DTI registration name  |  |  |
|  | DTI registration number  |  |  |
|  | PAYE/SARS number   |  |  |
|  | UIF reference number   |  |  |
|  | EE reference number  |  |  |
|  | Seta classification  |  |  |
|  | Industry/Sector  |  |  |
|  | Telephone number   |  |  |
|  | <b>Postal address</b>  |  |  |
|  | Postal code  |  |  |
|  | City/Town  |  |  |
|  | Province   |  |  |
|  | <b>Physical address</b>  |  |  |
|  | Postal code  |  |  |
|  | City/Town  |  |  |
|  | Province   |  |  |
|  | <b>Details of CEO/Accounting Officer at the time of submitting this report</b>                                 |  |  |
|  | Name and surname   |  |  |
|  | Telephone number   |  |  |
| Fax number   |  |  |  |
| Email address  |  |  |  |
| <b>Details of Employment Equity Senior Manager at the time of submitting this report</b>   |  |  |  |
| Name and Surname   |  |  |  |
| Telephone number   |  |  |  |
| Fax number   |  |  |  |
| Email address  |  |  |  |
| <b>Business type</b>   |  |  |  |
| <input type="checkbox"/> Private Sector  | <input type="checkbox"/> State-Owned Enterprise  |  |  |
| <input type="checkbox"/> National Government   | <input type="checkbox"/> Provincial Government   |  |  |
| <input type="checkbox"/> Local Government  | <input type="checkbox"/> Educational Institution   |  |  |
| <input type="checkbox"/> Non-profit Organisation   |  |  |  |
| <b>Information about the organisation at the time of submitting this report</b>  |  |  |  |
| Number of employees in the organisation  | <input type="checkbox"/> 0 to 49<br><input type="checkbox"/> 50 to 149<br><input type="checkbox"/> 150 or more |  |  |
| Is your organisation an organ of State?  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No  |  |  |
| Is your organisation part of a group / holding company?  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No  |  |  |
| If yes, please provide the name.   | _____  |  |  |
| Year for which this report is submitted  | _____  |  |  |

## SECTION B: THE FOLLOWING MUST BE TAKEN INTO CONSIDERATION WHEN COMPLETING THE EEA4 FORMS

1. All employees (including Foreign Nationals) must be included when completing the EEA4 form in the appropriate space provided in the table below. Temporary employees are employees employed to work for less than three months.
2. Calculation of remuneration must include twelve months, which must be in line with the period covered by the EEA2 reporting form. In the case of employees who have not worked a full twelve month period an amount equivalent to the annual salary should be furnished, e.g. if a person worked for three months and earned R30 000, the annual equivalent will be  $(R30\ 000 / 3) * 12$ , which means the annual equivalent for this person will be R120 000. All payment amounts to be reflected in the table below must be rounded to the nearest Rand (R) and included as total remuneration for each group in terms of race and gender.
3. No blank spaces, commas (,), full stops or decimal points (.) or any other separator should be included when capturing the payment amounts in each of the cells in the table below – for example R7 345 567.22 must be captured as 7345567 with no separators.
4. The payments below indicate what must be included and what must be excluded in an employee's remuneration for the purposes of calculating pay in order to complete the EEA4 form.

### 4.1. Included

- (a) Housing or accommodation allowance or subsidy or housing or accommodation received as a benefit in kind;
- (b) Car allowance or provision of a car, except to the extent that the car is provided to enable the employee to work;
- (c) Any cash payments made to an employee, except those listed as exclusions in terms of this schedule;
- (d) Any other payment in kind received by an employee, except those listed as exclusions in terms of this schedule;
- (e) Employer's contributions to medical aid, pension, provident fund or similar schemes; and
- (f) Employer's contributions to funeral or death benefit schemes.

### 4.2. Excluded

- (a) Any cash payment or payment in kind provided to enable the employee to work (for example, an equipment, tool or similar allowance or the provision of transport or the payment of a transport allowance to enable the employee to travel to and from work);
  - (b) A relocation allowance;
  - (c) Gratuities (for example, tips received from customers) and gifts from the employer;
  - (d) Share incentive schemes;
  - (e) Discretionary payments not related to an employee's hours of work or performance (for example, a discretionary profit-sharing scheme);
  - (f) An entertainment allowance; and
  - (g) An education or schooling allowance.
5. The value of payments in kind must be determined as follows –
    - (a) a value agreed to in either a contract of employment or collective agreement, provided that the agreed value may not be less than the cost to the employer of providing the payment in kind; or
    - (b) the cost to the employer of providing the payment in kind.
  6. An employee is not entitled to a payment or the cash value of a payment in kind as part of remuneration if-
    - (a) the employee received the payment or enjoyed, or was entitled to enjoy, the payment in kind during the relevant period; or
    - (b) in the case of a contribution to a fund or scheme that forms part of remuneration, the employer paid the contribution in respect of the relevant period.
  7. If an employee's remuneration or wage fluctuates significantly from period to period, any payment to that employee in terms of the BCEA must be calculated by reference to the employee's remuneration or wage during-
    - (a) the preceding 13 weeks; or
    - (b) if the employee has been in employment for a shorter period, that period.

**SECTION C: INCOME DIFFERENTIALS STATEMENT**

Please use the table below to indicate the number of employees, including people with disabilities, and their remuneration in each **occupational level** in terms of race and gender.

| Occupational levels   |                   | MALE |   |   |   | FEMALE |   |   |   | FOREIGN NATIONALS |   | Total |
|---|-------------------|------|---|---|---|--------|---|---|---|-------------------|---|-------|
|   |                   | A    | C | I | W | A      | C | I | W | M                 | F |       |
| Top Management  | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Senior Management   | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Professionally qualified and experienced specialists and mid-management   | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Semi-skilled and discretionary decision making  | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Unskilled and defined decision making   | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| <b>TOTAL PERMANENT</b>  | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| Temporary employees   | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |
| <b>TOTAL</b>  | Number of workers |      |   |   |   |        |   |   |   |                   |   |       |
|   | Remuneration      |      |   |   |   |        |   |   |   |                   |   |       |

**SECTION D:** Please indicate the key reason(s) for differentiation in income in each occupational level that apply to your organisation. Please use **(X)** to mark the applicable key reason(s).

| OCCUPATIONAL LEVELS   | REASONS FOR INCOME DIFFERENTIALS |  |  |          |                       |                             |                       |
|---|----------------------------------|--|--|----------|-----------------------|-----------------------------|-----------------------|
|   | Seniority or length of service   | Qualifications, ability, competence or potential | Performance, quantity or quality of work | Demotion | Experiential training | Shortage of relevant skills | Other relevant factor |
| Top Management  |                                  |  |  |          |                       |                             |                       |
| Senior Management   |                                  |  |  |          |                       |                             |                       |
| Professionally qualified and experienced specialists and mid-management   |                                  |  |  |          |                       |                             |                       |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents |                                  |  |  |          |                       |                             |                       |
| Semi-skilled and discretionary decision making  |                                  |  |  |          |                       |                             |                       |
| Unskilled and defined decision making   |                                  |  |  |          |                       |                             |                       |
| Temporary employees   |                                  |  |  |          |                       |                             |                       |

**SECTION E: Signature of the Chief Executive Officer/Accounting Officer**

**Chief Executive Officer /Accounting Officer**

I -----(full Name) CEO/Accounting Officer of  
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hereby declare that I have read, approved and authorized this information.

Signed on this -----day of ----- (month) year -----

At (place): -----

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Chief Executive Officer/Accounting Officer