

IMIBUZO NEZIMPENDULO KWABAQASHI NGOKWEHLISELWA INTELA NGESIKHATHI SE-COVID-19

Inombolo	Umbuzo neMpendulo
1	<p>Q: Kuyini ukwehliselwa intela ngesikhathi se-COVID-19 okutholakalayo kubaQashi? A: Mhla zingama-21 kuMbaso 2020 uMongameli uRamaphosa wamemezela izindlela zokulekelela abaqashi ukuze babe nemali ekhona yokusiza izisebenzi zabo. Enye yalezi zindlela ibandakanya ukungakhokhwa kwe-PAYE yanyanga zonke engaba ngu-35% ekweletwa kwa-SARS kulezi zinyanga kuMbaso, kuNhlaba, kuNhlanguvana kanye nakuNtulikazi. Phezu kwalokho, abakwa-SARS angeke babahlawulise abaqashi ngalokhu kuhlehliswa kwesikweletusibopho se-PAYE. Lokhu kusho ukuthi abaqashi basenesibopho sokukhokha leli nani elisele elingu-65% njengokujwayelekile.</p> <p>Abaqashi abasebenzisa lokhu kwehliselwa intela kumele bayikhokhe yonke le mali abehliselwe yona eyisikweletusibopho se-PAYE ngezitolimende ezilinganayo eziyisithupha. Lezi zitolimende kumele zikhokhwe kanje:</p> <ul style="list-style-type: none"> • KuNcwaba 2020 - umnqamulajuqu wenkokhelo umhla ziyi-7 kuMandulo 2020; • KuMandulo 2020 - umnqamulajuqu wenkokhelo umhla ziyi-7 kuMfumfu 2020; • KuMfumfu 2020 - umnqamulajuqu wenkokhelo umhla ziyi-6 kuLwezi 2020 (usuku lokugcina lokusebenza ngaphambi komhla ziyi-7); • KuLwezi 2020 - umnqamulajuqu wenkokhelo umhla ziyi-7 kuZibandlela 2020; • KuZibandlela 2020 - umnqamulajuqu wenkokhelo umhla ziyi-7 kuMasingana 2021; • KuMasingana 2020 - umnqamulajuqu wenkokhelo umhla zi-5 kuNhlolanja 2021; <p>Uma uMqashi ehluleka ukukhokha isitolimende, kuleyo nyanga ahluleke ngayo ukukhokha isitolimende kuzofakwa inhlawulo nenzalo.</p> <p>Phezu kwalokho, umongameli wamemezela ukuhlaba ikhefu ekukhokheleni izinkokhelo ze-SDL yezinyanga uNhlaba kuya kuNcwaba. Lokhu kusho ukuthi esikhathini sentela sangoNhlaba 2020, esinomnqamulajuqu wangomhla noma ngaphambi komhla ziyi-7 kuNhlanguvana, ababhalisele i-SDL, abadingi ukudalula naziphi izikweletusibopho ze-SDL kuma-EMP201 nokwenza inkokhelo ngaleso sikhathi.</p>
2	<p>Q: Yibaphi abaqashi abafanelekile ukwehliselwa intela ku-PAYE ngesikhathi se-COVID-19? A: Ukuze ufaneleke ukwehliselwa intela ku-PAYE ngesikhathi se-COVID-19, abaqashi, ngaphandle kweminyango kaHulumeni noma kaMasipala, kumele</p> <ul style="list-style-type: none"> • okungaba: <ul style="list-style-type: none"> ○ Umuntu ngamunye; ○ inhlango; ○ iqomangcebo; noma ○ inkampani/i-close Corporation/Shareblock/imifelandawonye. • Benengenisosamba esinguR100 million noma ngaphansi ngesikhathi sonyaka wokuhlola ophela mhla lu-1 kuMbaso 2020, kodwa ngaphambi komhla lu-1 kuMbaso 2021; KANYE <ul style="list-style-type: none"> ○ Lelo ngenisosamba akumele lifake ingeniso elingaphezulu kuka-10% elivele enzalweni, kuzabelo zakuleli nazesamazweni angaphandle, ngerenti yokuqashisa ngesakhiwo esimile kanye namuphi omunye umholo otholwe kumqashi; NOMA ○ Uyibhizinisi elincane elihlangabezana nezidingo ezibalulwe ku-Sixth Schedule. Qaphela: Ukuze uthole imininingwane eyengeziwe, sicela ubheke kusiqondisi esisekhasini lewebhu ngaphansi kwesihloko esithi Turnover Tax. • Kumele kube ukuthi uthobela ngokugcwele imigomo yentela, okusho ukuthi: <ul style="list-style-type: none"> ○ Ubhaliselwe zonke izintelo ezidingekayo; ○ Awekho amaphepha okubuyisa intela asilele kunoma iyiphi intela oyibhalisele; ○ Awunaso isikweletu esingakhokhiwe kunoma yiziphi izintelo ozibhalisele; ○ Umhla lu-1 kuNdasa 2020 ufike usuyibhalisele i-PAYE.

<p>3</p>	<p>Q: Kusho ukuthini ukuthobela imigomo yentela? A: Ukuthobela imigomo yentela kusho ukuthi:</p> <ul style="list-style-type: none"> • Uzibhalisele zonke izintelo ezidingekayo; • Awekho amaphepha okubuyisa intela asilele kunoma iyiphi intela oyibhalisele; • Awunaso isikweletu esingakhokhiwe kunoma yiziphi izintelo ozibhalisele; ngaphandle <ul style="list-style-type: none"> ○ kwezinhlelo zokukhokha isitolimende; ○ Ukuyekethiswa kwesikweletu sentela; ○ Inkokhelo yentela kusalindwe ukuphikisa noma ukudluliswa kwecala ○ Isikweletu sentela esingu-R100 noma ngaphansi noma naliphi inani elingabekwa uKhomishana wakwa-SARS.
<p>4</p>	<p>Q: Iyiphi indlela engingabheka ngayo ukuthi ngiyayithobela na imigomo yentela? A: Ukuze uthole ukuthi uyayithobela na imigomo yentela, ungenza lokhu:</p> <ul style="list-style-type: none"> • Ungacela isiTitimende sakamuva se-Akhawunti yezintelo ozihalisele ukuze uqinisekise ukuthi awekho na amaphepha okubuyisa intela osilele ngawo emuva noma iikweletu ongasikhokhile; • Bheka ikhasi lakho le-MCP ku-eFiling; • Shayela i-SARS Contact Centre ukuze ucele isimo sakho sokuthobela.
<p>5</p>	<p>Q: Yisiphi isikhathi engingafaka ngaso isicelo sokwehliselwa intelaku-PAYE ngesikhathi se-COVID-19 ? A: Ukwehliselwa intela ku-PAYE ngesikhathi se-COVID-19 kutholakala ngesikhathi esiyizinyanga ezi-4 kusukela mhla lu-1 kuMbaso 2020 kuya kumhla zingama-31 kuNtulikazi 2020. Isicelo sokuhlehliswa kokuqala singafakwa ku-2020 EMP201 ngenyanga kaMbaso.</p>
<p>6</p>	<p>Q: Yimalini engingacela ukwehliselwa ngayo ku-PAYE ngesikhathi se-COVID-19? A: Intela ye-PAYE ekhokhwayo ngesikhathi se-COVID-19 inkokhelo engu-65% wesamba sesikweletusibopho besokuhlehliswa u-35% wesamba sesikweletusibopho se-PAYE yenyanga.</p> <p>Qaphela: Ukuhlehliswa kuka-35% kusebenza kuphela kusikweletusibopho se-PAYE edalulwe emaphepheni e-EMP201 ethunyelwe kwa-SARS. Nakuphi ukunyuswa kwesikweletusibopho se-PAYE ngokwenza isicelo sokulungisa angeke kubhekwe uma sekubalwa lo-35% ohlehliswayo.</p>
<p>7</p>	<p>Q: Ngisifaka kanjani isicelo sokwehliselwa intela ye-PAYE ngesikhathi se-COVID-19? A: Ungafaka isicelo sokwehliselwa intela ku-PAYE ngesikhathi se-COVID-19 ngamaphepha e-EMP201 owathumela njalo ngenyanga. Ukufaka isicelo sokwehliselwa intela ye-PAYE ngesikhathi se-COVID-19, kumele ulandelele lezi zinyathelo ezilandelayo:</p> <ul style="list-style-type: none"> • Ugcwalise i-EMP201 njengenjwayelo nesikweletusibopho esiphelele se-PAYE Qaphela: Ifomu lizobala i-PAYE ekhokhwa ku-100%. Angeke ukwazi ukulishintsha leli nani; • Thola inani okuyilona elikhokhwa kwa-SARS ngale ndlela elandelayo: <ul style="list-style-type: none"> ○ Thumela i-EMP201 kwa-SARS. Abakwa-SARS bazokhipha isitatimende se-akhawunti, esizoveza intela eyehlisiwe ye-PAYE ngesikhathi se-COVID-19 (inani elihlehlisiwe) kanye nenani eliphelele elizokhokhwa ngaleso sikhathi, kuwe; NOMA ○ Bazobala iSamba esiPhelele Esikhokhwayo (esingu-65% wesikweletusibopho se-PAYE) sihlanganiswe ne-SDL ekhokhwayo ihlanganiswe ne-UIF Ekhokhwayo; Qaphela: Uma ukhokha emva kwesikhathi, uzolahlekelwa umhlomulo wokuhlehliselwa intela ye-PAYE ngesikhathi se-COVID-19 kanti abakwa-SARS bazobe sebekuhlululisa baphinde bafake nenzalo esambeni esikhokhwayo esibaliwe. <p>Qaphela: Bheka isitatimende sakho se-akhawunti emahoreni angama-48 emva kokuthumela i-EMP201 ukuze uqinisekise ukuthi abakwa-SARS azange na basihoxise isaphulelo ngenxa yokungathobeli imigomo yentela.</p> <p>Sicela uqaphele ukuthi awekho amanani aveza noma akhombisa ukwehliselwa kwentela ye-PAYE ngesikhathi se-COVID-19 azovezwa efomini le-EMP201. Uma ufuna ukuthi ayavela yini ku-akhawunti yakho kumele ubheke isitatimende se-akhawunti yakho.</p> <p>Isibonelo:</p>

PAYE Liability	35% Tax Relief	PAYE payable	SDL Liability	UIF Liability	Total Payable amount
5 000	1 750	3 250	0	100	3 350
20 000	7 000	13 000	0	400	13 400
54 000	18 900	35 100	0	1 080	36 720

8 Q: Ngingakwazi yini ukufaka isicelo sokwehliselwa intela ye-PAYE ngesikhathi se-COVID-19 uma ngifaka isicelo se-ETI?

A: Yebo, bonke abaqashi abafanelekayo bangafaka isicelo sokwehliselwa intela ye-PAYE ngesikhathi se-COVID-19 akukhathaleki noma ngabe basifakile isicelo se-ETI noma abasifakanga.

Uma ufaka isicelo se-ETI, kumele ulandele lezi zinyathelo ezilandelayo:

- Faka isikweletusibopho esiphelele se-PAYE
Qaphela: Ifomu lizobala i-PAYE ekhokhwa ku-100%. Angeke ukwazi ukulishintsha leli nani;
- Faka i-ETI ebaliwe;
- Bala u-65% wesikweletusibopho se-PAYE;
- I-ETI esetshenzisiwe kumele ingadluli ku-ETI encane ebaliwe noma ku-65% wesikweletusibopho se-PAYE;
- Bala iSamba esiPhelele Esikhokhwayo (esingu-65% wesikweletusibopho se-PAYE) ususe i-ETI esetshenzisiwe uhlanganise ne-SDL ekhokhwayo uhlanganise ne-UIF ekhokhwayo; Qaphela: Uma ukhokha emva kwesikhathi, uzolahlekelwa umhlomulo wokuhlehliselwa intela ye-PAYE ngesikhathi se-COVID-19 kanti abakwa-SARS bazobe sebekuhlawulisa baphinde bafake nenzalo esambeni esikhokhwayo esibaliwe
Qaphela: Bheka isitatimende sakho se-akhawunti emahoreni angama-48 emva kokuthumela i-EMP201 ukuze uqinisekise ukuthi abakwa-SARS azange na basihoxise isaphulelo ngenxa yokungathobeli imigomo yentela.

Sicela uqaphele ukuthi awekho amanani aveza noma akhombisa ukwehliselwa kwentela ye-PAYE ngesikhathi se-COVID-19 azovezwa efomini le-EMP201. Uma ufuna ukuthi ayavela yini ku-akhawunti yakho kumele ubheke isitatimende se-akhawunti yakho.

Isibonelo:

PAYE Liability	ETI Calculated	65% of PAYE liability	ETI Utilised	PAYE Payable	SDL Liability	UIF Liability	Total Payable amount
15 000	12 000	9 750	9 750	0	0	300	300
20 000	18 000	13 000	13 000	0	0	400	400
54 000	20 000	35 100	20 000	15 100	0	1 080	16 180

9 Q: Ngabe ngiphokelekile yini ukusebenzisa lokhu kwehliselwa kwentela ye-PAYE ngesikhathi se-COVID-19?

A: Ukwehliselwa kwentela ye-PAYE ngesikhathi se-COVID-19 yinto engeyona impoqo ekhona kulabo baQashi abadinga usizo ukuze bezoba nemali ekhona yokusiza izisebenzi zabo ngesikhathi sokuvalwa thaqa kokunyakaza ezweni ngenxa yegciwane le-COVID-19. Uma ukhetha ukungakusebenzisa lokhu, kumele ugcwalise i-EMP201 yakho ngokujwayelekile bese ukhokha imali ephelele kwa-SARS ngosuku olubekiwe olungumqamulajuqu. Uma ukhokha sekudlule isikhathi, abakwa-SARS bazofaka inhlawulo nenzalo enanini eliphelele okumele likhokhwe.

10 Q: Ngizokwazi kanjani ukuthi yimalini okumele ngiyikhokhe ku-PAYE ehlehlisiwe?

A: Emva komhla ziye-7 kuNcwaba, abakwa-SARS bazobona ukuthi izikhawu eziyisithupha zokukhokha inani eliphelele zizoba malini ngenani elihlehlisiwe futhi bazolifaka kusiTitimende se-Akhawunti sanyanga zonke, ongasicela kusukela mhla ziye-15 kuNcwaba.

11 Q: Kumele ngiyikhokhe nini i-PAYE ehlehlisiwe?

A: Izitolimende kumele zikhokhwe kanje:

- KuNcwaba 2020 - umnqamulajuqu wenkokhelo umhla ziye-7 kuMandulo 2020;
- KuMandulo 2020 - umnqamulajuqu wenkokhelo umhla ziye-7 kuMfumu 2020;
- KuMfumu 2020 - umnqamulajuqu wenkokhelo umhla ziye-6 kuLwezi 2020 (usuku lokugcina lokusebenza ngaphambi komhla ziye-7);
- KuLwezi 2020 - umnqamulajuqu wenkokhelo umhla ziye-7 kuZibandlela 2020;

	<ul style="list-style-type: none"> • KuZibandlela 2020 - umnqamulajuqu wenkokhelo umhla ziyi-7 kuMasingana 2021; • KuMasingana 2020 - umnqamulajuqu wenkokhelo umhla zi-5 kuNhlolanja 2021. <p>Uma uhluleka ukukhokha isitolimende (ikhokhe imali eshodayo noma ungakhokhi nhlobo), kuleyo nyanga ahluke ngayo ukukhokha isitolimende kuzofakwa inhlawulo nenzalo.</p>
12	<p>Q: Liyini ikhefu enkokhelweni ye-SDL okwaziwa nge-SDL Payment Holiday?</p> <p>A: Kusukela kuNhlaba 2020, onomnqamulajuqu wangomhla noma ngaphambi komhla ziyi-7 kuNhlanguvana, abaqashi ababhalisele i-SDL abadingi ukudalula naziphi izinkokhelo ze-SDL kwa-SARS. Leli khefu ekukhokheni elezinyanga ezine kuphela kusukela esikhathini esiqala kumhla lu-1 kuNhlaba 2020 kuya kumhla zingama-31 kuNcwaba 2020.</p>
13	<p>Q: Ngifaneleka kanjani ukufaka isicelo sekhefu enkokhelweni ye-SDL Payment Holiday?</p> <p>A: Bonke abaqashi ababhalisele i-SDL ukufaneleka kwabo kuyazenzekela ekuthatheni ikhefu ezinkokhelweni ze-SDL.</p>
14	<p>Q: Ngsifaka kanjani isicelo sekhefu enkokhelweni ye-SDL elaziwa nge-SDL Payment Holiday?</p> <p>A: Ikhefu enkokhelweni ye-SDL izozenzakalela. Kuzoba nenani elingekho lesikweletusibopho se-SDL emaphepheni e-EMP201 izinyanga ezine kusukela kuNhlaba kuya kuNcwaba 2020.</p>
15	<p>Q: Kuyini ukwehliselwa intela ye-ETI ngesikhathi se-COVID-19?</p> <p>A: Mhla zingama-23 kuNdasa 2020 uMongameli uRamaphosa wamemezela izindlela zokulekelela abaqashi ukuze babe nemali ekhona yokusiza izisebenzi zabo ezihola imali engevile ku-R6500 ngenyanga. Lezi zindlela zibandakanya ukunikwa kwezisebenzi ezifanelekile ngokwe-ETI, imali engaphezulu engafinyelela ku-R750, kanye nokukhokhelwa imali ebuyayo njalo ngenyanga kuleyo ETI efakelwe isicelo.</p>
16	<p>Q: Yibaphi abaqashi abafanelekile ukwehliselwa intela ku-ETI ngesikhathi se-COVID-19?</p> <p>A: Uma ungumqashi ofanelekile ngokwe-ETI futhi uthobela ngokugcwele imigomo yentela, uyafaneleka ukufaka isicelo sokwehliselwa intela ku-ETI ngesikhathi se-COVID-19. Ukuthola ukuthi ungumqashi ofanelekayo yini ku-ETI, vakashela ikhasi lewebhu le-ETI.</p>
17	<p>Q: Kusho ukuthini ukuthobela imigomo yentela?</p> <p>A: Ukuthobela imigomo yentela kusho ukuthi:</p> <ul style="list-style-type: none"> • Uzibhalisele zonke izintelo; • Awekho amaphepha okubuyisa intela asilele kunoma iyiphi intela oyibhalisele; • Awunaso isikweletu esingakhokhiwe kunoma yiziphi izintelo ozibhalisele, ngaphandle: <ul style="list-style-type: none"> ○ kwezinhlelo zokukhokha isitolimende; ○ Ukuyekethiswa kwesikweletu sentela; ○ Inkokhelo yentela kusalindwe ukuphikisa noma ukudluliswa kwecala ○ Isikweletu sentela esingu-R100 noma ngaphansi noma naliphi inani elingabekwa uKhomishana wakwa-SARS.
18	<p>Q: Iyiphi indlela engingabheka ngayo ukuthi ngiyayithobela na imigomo yentela?</p> <p>A: Ukuze uthole ukuthi uyayithobela na imigomo yentela, ungenza lokhu:</p> <ul style="list-style-type: none"> • Ungacela isiTitimende sakamuva se-Akhawunti yezintelo ozihalisele ukuze uqinisekise ukuthi awekho na amaphepha okubuyisa intela osilele ngawo emuva noma iikweletu ongasikhokhile; • Bheka ikhasi lakho le-MCP ku-eFiling; • Shayela i-SARS Contact Centre ukuze ucele isimo sakho sokuthobela.
19	<p>Q: Yiziphi izikhathi engingafaka ngazo isicelo se-ETI eyengeziwe?</p> <p>A: Ukwehliselwa intela ku-ETI ngesikhathi se-COVID-19 kutholakala ngesikhathi esiyizinyanga ezine kusukela mhla kuMbasa kuya kuNtulikazi 2020. Isicelo sokwengezelwa kokuqala singafakwa ku-2020 EMP201 ngenyanga kaMbasa.</p>
20	<p>Q: Ngingafaka isicelo se-ETI eyengeziwe engakanani?</p> <p>A: Kungafakwa isicelo senani elengeziwe elifinyelela ku-R750 isisebenzi ngasinye.</p>

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Q: Yiziphi izisebenzi engingazifakela isicelo se-ETI eyengeziwe?

A: Ungafakela lezi zisebenzi:

- Izisebenzi ezifaneleka ngokomthetho ukufakelwa isicelo se-ETI;
- Izisebenzi osuziqedile izicelo zazo ze-ETI ngokwemithetho ekhona yesikhathi sokufaneleka esiyizinyanga ezingama-24, inqobo nje uma isisebenzi sineminyaka yobudala ephakathi kweyi-18 nengama-29 (kufakwe phakathi) futhi eseyisisebenzi sakho;
- Izisebenzi eziphakathi kweminyaka yobudala engama-30 nengama-65 (kufakwe phakathi), inqobo nje uma bengena ngaphansi kwemihlo efanekayo kanjalo nezinye izindlela zokuhlonza ukufaneleka.

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Q: Ngiyibala kanjani i-ETI eyengeziwe:

A: I-ETI eyengeziwe ibalwa kanje:

- Izisebenzi ezisemjikelweni wokuqala wokufaneleka se-ETI:

Umholo wenyanga	Okunqumayo	Inani le-ETI ebalwe ngenyanga
R0 – R1999	(50% x umholo wanyanga zonke) + R750	R750 – R1749.50
R2000 - R4499	Emile ku-R1750	R1750
R4500 – R6499	Ifomula: $X = A - (B \times (C - D))$ X = inani elibalwe ngenyanga A = R1750 B = 0,875 C = umholo wenyanga D = R4500	R 1750 – 0.875
R6500 nangaphezulu	Lutho	R0.00

- Izisebenzi ezisemjikelweni wesibili wokufaneleka se-ETI:

somholo wenyanga	Okunqumayo	Inani le-ETI ebalwe ngenyanga
R0 – R1999	(25% x umholo wanyanga zonke) + R750	R 750 – R1249.75
R2000 - R4499	Emile ku-R 1250	R1250
R4500 – R6499	Ifomula: $X = A - (B \times (C - D))$ X = inani elibalwe ngenyanga A = R1250 B = 0,625 C = umholo wenyanga D = R4500	R1250 – 0.625
R6500 nangaphezulu	Lutho	R0.00

- Izisebenzi osuziqedile izicelo zazo ze-ETI ngokwemithetho ekhona yesikhathi sokufaneleka esiyizinyanga ezingama-24, inqobo nje uma isisebenzi sineminyaka yobudala ephakathi kweyi-18 nengama-29 (kufakwe phakathi) futhi eseyisisebenzi sakho, kanye;

- nezisebenzi eziphakathi kweminyaka yobudala engama-30 nengama-65 (kufakwe phakathi), inqobo nje uma bengena ngaphansi kwemihlo efanekayo kanjalo nezinye izindlela zokuhlonza ukufanaleka, ungafaka isicelo

somholo wenyanga	Okunqumayo	Inani le-ETI ebalwe ngenyanga
R0 - R4499	Emile ku-R 750	R 750
R4500 – R6499	Ifomula: $X = A - (B \times (C - D))$ X = inani elibalwe ngenyanga A = R750 B = 0,375 C = umholo wenyanga D = R4500	R750 – 0.375
R6500 nangaphezulu	Lutho	R0.00

Isibonelo: Umqashi unezisebenzi ezintathu. Umqashi ufaka isicelo se-ETI kusisebenzi A, umqashi uqede zonke izicelo ze-ETI kusisebenzi B esineminyaka engama-27 eminyakeni emibili eyedlule, kanti isisebenzi C sineminyaka engama-34. Izisebenzi ngasinye zihola imali engu-R4 500 ngenyanga. Umqashi uzokwazi ukugcina u-R3 250 ngenyanga.

	Remuneration	ETI	Additional ETI	Total
Employee A	4500	1000	750	1750
Employee B	4500	0	750	750
Employee C	4500	0	750	750
Total	13500	1000	2250	3250

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Q: Ngisifaka kanjani isicelo se-ETI esengeziwe?

A: Isicelo se-ETI eyengeziwe kumele sifakwe ku-EMP201 yanyanga zonke kanje:

- Bala i-ETI njengokwemithetho yakamuva (bheka imibuzo evamise ukubuzwa ngaphansi kuka- "How do I calculate additional ETI);
- Faka isibalo se-ETI ebalwe kuzo zonke izisebenzi ezifanelekile ku-EMP201.

Isibonelo:

Umqashi unezisebenzi ezintathu. Umqashi ufaka isicelo se-ETI kusisebenzi A, umqashi uqede zonke izicelo ze-ETI kusisebenzi B esineminyaka engama-27 eminyakeni emibili eyedlule, kanti isisebenzi C sineminyaka engama-34. Izisebenzi ngasinye zihola imali engu-R4 500 ngenyanga. Umqashi uzokwazi ukugcina u-R3 250 ngenyanga. Leli nani kumele ligcwaliswe endaweni ebalwe ye-ETI ku-EMP201.

	ETI	Additional ETI	Total
Employee A	1000	750	1750
Employee B	0	750	750
Employee C	0	750	750
Total	1000	2250	3250

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Q: Ngifaneleka kanjani ukuthola imali ebuyayo ye-ETI?

A: I-ETI ingabanjwa kuphela ku-PAYE ekhokhwayo ifinyelele kusikweletusibopho se-PAYE noma i-ETI ebalwe ngaleyo nyanga. A: Uma isikweletusibopho se-PAYE singaphansi kwe-ETI ebalwe, imali engaphezulu (i-ETI esukela esikhathini esedlule) izokhokhwa njengemali ebuyayo, inqobo nje uma uthobela imigomo yentela ngokugcwele. I-ETI ingabanjwa kuphela ku-PAYE ekhokhwayo ifinyelele kusikweletusibopho se-PAYE noma i-ETI ebalwe ngaleyo nyanga. Uma isikweletusibopho se-PAYE singaphansi kwe-ETI ebalwe, imali engaphezulu (i-ETI esukela esikhathini esedlule) izokhokhwa njengemali ebuyayo, inqobo nje uma uthobela imigomo yentela

ngokugcwele.

Isibonelo:

PAYE Liability	ETI Calculated	ETI Utilised	ETI Carried Forward	PAYE Payable	SDL Liability	UIF Liability	Total Payable amount
15 000	20 000	15 000	5 000	0	150	300	450*
20 000	18 000	18 000	0	2 000	200	400	2 600
36 500	40 000	36 500	3 500	0	365	730	1 095*
54 000	20 000	20 000	0	34 000	540	1 080	35 620

* Yi-SDL kanye ne-UIF kuphela ekhokhelwayo ngenxa yokuthi isikweletusibopho se-PAYE sibanjwa emhlo mulweni we-ETI.

25 Q: Izimali ezibuyayo ze-ETI zizokhokhwa nini?
A: Ngesikhathi se-COVID-19 sokwehliselwa intela, izimali ezibuyayo ze-ETI zizokhokhwa ezinsukwini eziyi-10 emva kokulandelwa kwazo zonke izinqubo ezifanele ze-EMP201, inqobo nje uma uthobela ngokugcwele imigomo yentela, ungakaze uqokelwe ucwaningomabhuku futhi abakwa-SARS beneminingwane yakho eyiyo yasebhangwe.

Qaphela: Uma ungazange uthobele imigomo yentela inyanga yaba yinye, imali eza kuwe ye-ETI izodluliselwa phambili enyangeni elandelayo. Uma usuthobelile imigomo yentela, imali eza kuwe uzoyikhokhelwa.

26 Q: Ngabe kufanele yini i-ETI eyengeziwe ifakwe esitifiketini se-IRP5/IT3(a)?
A: Wonke ama-ETI engeziwe kumele afakwe ezitifiketini ze-IRP5. Nakuphi ukujikeleza okungeyona impoqo okufanele kokwengeza kumele kusetshenziselwe izisebenzi ezingavamile ukufaneleka ngokomthetho ku-ETI okungaba ngenxa yemikhawulo yeminyaka, noma ngenxa yokuthi ubususifakile isicelo se-ETI ezinyangeni ezivumelekile ezingama-24. Izisebenzi ezivamise ukufaneleka ngokomthetho ku-ETI, sebenzisa lokhu okukhona okungeyona impoqo.

Isibonelo:

Umqashi unezisebenzi ezintathu. Umqashi ufaka isicelo se-ETI kusisebenzi A, umqashi uqede zonke izicelo ze-ETI kusisebenzi B esineminyaka engama-27 eminyakeni emibili eyedule, kanti isisebenzi C sineminyaka engama-34. Izisebenzi ngasinye zihola imali engu-R4 500 ngenyanga. Umqashi uzokwazi ukugcina u-R2 500 ngenyanga.

	Qualifying Cycle	Remuneration	Calculated ETI
Employee A	1	4500	1750
Employee B	3	4500	750
Employee C	3	4500	750

27 Q: Ngabe kumele ngizifake yini izinkokhelo engizithole ku-UIF TERS njengomholo uma ngibala i-ETI?
A: Izinkokhelo ezivela ku-UIF TERS ziya ngqo kumqashi, ozobe esezidlulisela kuzisebenzi zona azifakwa kulokhu ngakho-ke aziyona ingxenye yomholo. Lezi zinkokhelo akumele zifakwe uma kubalwa noma kuzama ukutholwa i-ETI.

Isibonelo: Isisebenzi sihola u-R5000, kodwa ngenxa yomthelela wenhlekelele ye-COVID-19 umqashi ukhokha u-R2000 kuphela bese isikhwama se-UIF TERS sikhokhe u-R3000. Uma kubalwa i-ETI, umholo uba u-R2000 kuphela

Lokhu kwesekwa yilokhu okucashunwe eMthethweni weNtelo yeNgenisomali:

- Izinkokhelo ezitholwe ku-UIF azifakwa ngokwesigaba 10(1)(mB) soMthetho weNtela yeNgenisomali;
- Incazelo yegama 'umholo' isho noma yiliphi inani lengeniso (indima 1 ye-Fourth Schedule); kanti
- Incazelo yegama 'ingeniso' isho inani lengeniso eliphelele emva kokubanjwa kwanoma imaphi amanani angafakiwe (isigaba 1(1) woMthetho weNtelo yeNgeniso).

28 Q: Ngabe izinkokhelo ezivela ezinhlanganweni ezilekelela ngesikhathi senhlekelele ye-COVID-19 zithathwa njengomholo?
A: Lapho umqashi ebhalisele uhlelo lokulekelwa ngesikhathi senhlekelele ye-COVID-19 ngempumelelo, kuba

	<p>khona isivumelwano semalimboleko phakathi komqashi nesikhwama.</p> <p>Lapho usizo lwezimali oluhlinzekwe umqashi lungolokukhokhela imiholo, umqashi kumele ahlinzeke ngeminingwane ephela yesisebenzi ngasinye esithintekile isikhwama siyobe sesikhokhela lowo msebenzi ngqo lowo mholo. Lokhu kwenzelwa ukuqinisekisa ukuthi umqashi akayisebenziseli ezinye izinto lezi zinkokhelo.</p> <p>Lezi zinkokhelo zigcina ukuhlonza umholo lowo njengoba isikhwama sikhokha umholo wesisebenzi egameni lomqashi.</p>
29	<p>Q: Izinkokhelo ezivela ezinhlanganweni ezilekelela ngesikhathi senhlekelele ye-COVID-19 zikuthinta kanjani ukubanjelwa kwe-PAYE?</p> <p>A: izinkokhelo ezivela enhlanganweni elekelela ngesikhathi senhlekelele ye-COVID-19 aziyikhokhi i-PAYE, kodwa ziyabanjelwa intela ejwayelekile (uma ingaphezulu komkhawulo wentela) uma kuhlolwa uma isisebenzi sithumela amaphepha okubuyisa intela yengeniso i-(ITR12).</p> <p>Ngakho-ke, ingxenye etholwa isisebenzi, kumele idalulwe esitifiketini se-IRP5/IT3(a) njenge-COVID-19 Sec18A Disaster Relief Fund payment/ allowance (ikhodi yomthombo 3724)</p>
30	<p>Q: Ngabe kumele ngizifake yini izinkokhelo engizithole enhlanganweni elekelela ngesikhathi senhlekelele ye-COVID-19 uma ngibala i-ETI?</p> <p>A: Yebo, izinkokhelo ezivela ezinhlanganweni ezilekelela ngesikhathi senhlekelele ye-COVID-19 zigcina ukuhlonza umholo lowo njengoba isikhwama sikhokha umholo wesisebenzi egameni lomqashi.</p> <p>Isibonelo: Isisebenzi sihora u-R5000, kodwa ngenxa yomthelela wenhlekelele ye-COVID-19 umqashi ukhokha u-R2000 kuphela bese isikhwama sikhokhe u-R3000. Uma kubalwa i-ETI, umholo uba u-R5000.</p>
31	<p>Q: Ngiyithumelile i-EMP201 yami, kodwa ngawukhokha emva kwesikhathi u-65% we-PAYE. Kungani izinhlawulo zingezenani eligcwele le-PAYE?</p> <p>A: Uma ukhokhe sekudlule isikhathi, uzolahlekelwa umhlomulo wokulekelelwa ngentela ye-PAYE ngesikhathi se-COVID-19 ngalokho-ke, uSARS uzobe usukuhlawulise ubize nenzalo enanini eligcwele.</p> <p>Ungakwazi ukufaka isicelo sokuhlehliswa kanye/noma ukumiswa kwenhlawulo. Ukuze uthole inqubo ongayilandela, cofa lapha.</p>
32	<p>Q: Ngiyithumelile i-EMP201 futhi ngiwukhokhile u-65% we-PAYE, kodwa u-35% wokulekelelwa awuveli kusitatimende sami se-akhawunti</p> <p>A: Uma u-35% wokulekelelwa ungaveli kusitatimende sakho se-akhawunti, kusho ukuthi kukhona okwenza ufanelekele ongangabezananga nakho.</p> <p>Kumele uqinisekise ukuthi uhlangabezana nayo yonke imigomo yokufaneleka, kubandakanya ukukhokha izinkokhelo zangaleso sikhathi ngesikhathi ngaphambi kokuthi uthumele amaphepha akho e-EMP201.</p> <p>Uma kwenzeka ungangabezani nemigomo yokufaneleka, ungafaka isicelo sokuhlehliselwa. Ukuze uthole inqubo ongayilandela, cofa lapha.</p>
33	<p>Q: Ngenxa yokuvalwa kokunyakaza ezweni, mina nomqashi wami sivumelene ngokwehlisa umholo wami izinyanga eziyi-6 ezilandelayo. Kuzoba namthelela muni kuntela?</p> <p>A: Inqobo nje uma isisebenzi silahlekelwe ingxenye yomhlo wakhe kungenamibandela (kungekhona ukuthi uhlehlise nje ilungelo lokuwuthola esikhathini esizayo) kusho ukuthi umhlo oncishisiwe ozobuyiselwa wona ozobanjelwa intela yomsebenzi. Umhlo okulahlekele awuweli kumsebenzi futhi awutheliswa. I-UIF kanye neminikelo yesikhwama somhlalaphansi kuzomele kubalwe emholweni oncishisiwe.</p>